

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**

**CP D 4078 of 2021**

DATE	ORDER WITH SIGNATURE OF JUDGE
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For hearing of main case.

**13.12.2024**

Mr. Kashif Khan, advocate for the petitioner

Ms. Afsheen Aman, Advocate for the respondent.

Ms. Alizeh Bashir, DAG.

Per petitioner learned counsel, petition is pressed to the extent of challenge to the demand notice dated 24.02.2021 available at page 85 of Court file. Learned counsel submits that if demand could not have been issued or enforced without adjudication. In such regard learned counsel relies on the following case law:

- 1) *Assistant Collector of Customs & others v. M/s. Khyber Electric Lamps & 3 others [2001 SCMR 838 (SC)]*
- 2) *Shoe Planet (Pvt.) Ltd. v. The Collector of Customs MCCA (East), Karachi & 2 others [2021 PTD 875 (Sindh)]*
- 3) *Dr. Seema Irfan & others v. Federation of Pakistan & others (PLD 2019 Sindh 516)*
- 4) *M/s. Harris Silicones & Glass (Pvt) Ltd. v. Federation of Pakistan (C.P.No.D-6015 of 2020) [Sindh High Court]*
- 5) *Collector of Customs Model v. M/s. National Refinery Ltd. (Spl. C.R.A. No.184 of 2009) [Sindh High Court]*

Learned counsel for the department submits that the department shall not enforce the impugned demand notice, however, may issue show cause notice as may be permissible under the law to adjudicate and enforce any demand which the department may have.

It is jointly submitted that this petition may be disposed of as aforesaid. Order accordingly.

Judge

Judge