

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

CP D 3931 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For hearing of CMA No.16511/2020.
2. For hearing of main case.

10.03.2025

Mr. Salahuddin Ahmed, advocate for the petitioners.
Malik Altaf Hussain, advocate for the respondents No.2 & 3.
Mr. Kashif Nazeer, Assistant Attorney General.
Mr. Irfan Javaid, Collector of Customs (Exports), Karachi.
Mr. Rashid Chachar, Deputy Collector of Customs (Exports), Karachi.

Pursuant to last order, Mr. Irfan Javaid, Collector of Customs (Exports), Karachi, is present and states that the Court is being misled to suggest that the petitioner was taken by surprise with an unwarranted demand. Learned officer refers to page 519, which is copy of the Corporate Guarantee issued by the petitioner. Paragraph 4 whereof reads as follows:

“M/s. ENI Pakistan Limited undertakes that if through budget of the Financial year 2020-2021 SRO 678(I)/22004 dated 07-08-2004 is not amended to allow the re-export of goods under clause 1 with retrospective effect covering the consignment being exported vide GD No. 1659/19 Dated 26-11-2019, then we will be pay the differential amount of Rs. 193,099,694 pertaining to leviable duty & taxes.”

He further refers to page 561, which is a request for extension sought by the petitioners, which reads as follows:

“In view of the above submissions, you are kindly requested to allow extension in the period of aforesaid Corporate Guarantee from 31st July 2020 to December 2020 in order to enable us to get the matter resolved. In the light of the above, we will consider your subject Demand Notice to be of no effect.”

The officer states that a concession / facility was availed by the petitioner and the same was also extended upon request. However, despite availing the benefit this petition was filed in an attempt to abjure its duty towards the exchequer. Learned counsel for the petitioner remained unable to dispel the aforesaid.

In *mutatis mutandis* application of the binding ratio illumined vide *Paramount Spinning*¹ and *Bawany Metals*², this petition is found to be misconceived, hence, dismissed.

Judge

Judge

¹ Per *Iftikhar Muhammad Chaudhry CJ* in *Paramount Spinning Mills Limited vs. Customs Sales Tax & Central Excise Appellate Tribunal* reported as 2012 SCMR 1860.

² Per *Muhammad Junaid Ghaffar J* in *Bawany Metals Limited vs. Additional Collector of Customs* (SCRA 151 & 152 of 2013); judgment dated 08.05.2024.