

THE HIGH COURT OF SINDH KARACHI

Present:

Mr. Justice Adnan Iqbal Chaudhry

Mr. Justice Muhammad Jaffer Raza

C.P. No. D - 5804 of 2025

[M/s. Rawal Industrial Equipment (Pvt.) Ltd., versus FIO and others]

Petitioner : M/s. Rawal Industrial Equipment
(Pvt.) Ltd., through Mr. Mohammad
Abbas Advocate.

Date of hearing : 02-12-2025

Date of decision : 02-12-2025

ORDER

Adnan Iqbal Chaudhry J. - The goods imported by the Petitioner were provisionally assessed under section 81 of the Customs Act, 1969 (**Act**) on 16-05-2017. Thereafter, the provisional assessment was finalized on 23-01-2018. The Petitioner challenges the latter assessment. Admittedly, no appeal was preferred under section 193 of the Act against such assessment which is deemed assessment under section 80 of the Act. The petition is also hit by *laches*. Therefore, the petition is not maintainable and is dismissed in *limine* alongwith pending application(s).

JUDGE

JUDGE

SHABAN*