ORDER SHEET

IN THE HIGH COURT OF SINDH, KARACHI.

C.P No. D-723 of 2026

Dated | Order with signature of Judge.

Priority

1. For hearing of CMA No.3023/2016
2. For hearing of main case

23.02.2026.

Mr. Faisal Siddiqui, Advocate for the Petitioner
Ms. Mehreen Ibrahim, D.A.G.

Sardar Zafar Hussain, Advocate files Vakalatnama on behalf of the Respondent No.3, which is taken on record. The controversy underpinning this Petition relates to the classification of food flavoring powder being imported by the Petitioner for manufacturing of snacks in respect of which the Petitioner apparently files its Goods Declaration under PCT Heading 2106.9030.

Learned counsel for the Petitioner invites attention to Annexures H-10 and H-11 at Pages 339-341 and point out that the Federal Board of Revenue had itself accepted such classification as far back as 11.06.2011, which was also then affirmed by this Court through Judgment made in SCRA No.04 of 2011 and connected cases (Annexure H-12 at Page-343 of the Court file). Conversely, learned counsel appearing on behalf of the Department submits that the contention of the Department is that such Goods are classifiable under PCT Heading 2103.9000 and has placed reliance on the Order dated 11.02.2025 made by a learned Division Bench of this Court in SCRA No.357/2013 to point out that an earlier determination made by the Appellate Tribunal in favour of the Petitioner was set-aside, with the matter referred to the Classification Committee for its

decision. Be that as it may, we are of the view that until such time as the Classification Committee determines that matter through its ruling in that regard, the earlier opinion endorsed by the FBR and this Court would hold the field and there appears to be no justification for Bank Guarantees to be demanded on an ongoing basis on the assertion of PCT Heading 2103.9000 being applicable, whereas the Bank Guarantees that may already have been issued ought not to be encashed until such time as the matter of classification attains finality. The Petition stands disposed of in the foregoing terms.

JUDGE

JUDGE

TariqAli/PS