

GOVERNMENT OF PAKISTAN
CUSTOMS APPELLATE TRIBUNAL BENCH-III,
JAMIL CHAMBERS, SADDAR,
KARACHI

Before: Mr. Muhammad Nadeem Qureshi, Member Judicial-I, Karachi
Mr. Khalid Mahmood, Member Technical-I, Islamabad

Customs Appeal No.K-514 of 2015 / 8297

M/s. Hamid Holdings,
5/146, 1st Floor, Near Adam Masjid,
Thanai Lane, jodia Bazar,
Karachi.

..... Appellants

Versus

1. The Additional Collector of Customs,
Collectorate of Customs (Adjudication)
1st Floor, Custom House,
Karachi.

The Collector of Customs,
Model Customs Collectorate of Appraisement (Wcst),
Custom House,
Karachi.

..... Respondents

Mr. Imran Iqbal, Advocate, present for appellants
Nawab Touqeer Ahmed, AO present for respondents.

Date of Hearing: 31-03-2015
Date of Order: 31-03-2015

ORDER

Mr. Muhammad Nadeem Qureshi, Member Judicial-I, Karachi:

The appellant moved an urgent application which was accordingly allowed on the ground that the goods involved in the subject appeal are perishable. During the arguments, issue of expiry was extended by the appellant on the ground that the printing of expiry date was at default, caused by the manufacturer. In lieu of that the manufacturer submitted the certificate, wherein they stated that the milk powder normally has shelf life of 24 months from the manufacture date, if stored in its original packing un-opened and un-damaged and kept in good conditions, the report collected by

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DATE 04/04/15

the appellant from the website of the manufacturing company, also

transpires the same conditions and standards about the expiry of skimmed milk. During the hierarchy of the Customs, to overcome the subject issue, appellant requested for the laboratory test of the said consignments from any government laboratory to determine, whether the detained goods are fit for human consumption or otherwise. Request was denied without assigning any reasons. The appellant, therefore, prayed for grant/approval of laboratory test, before this forum, in the interest of natural justice and equity.

02. On behalf of the respondent, Nawab Tauqeer Ahmed - AO, strongly opposed the arguments extended by the appellant on the ground that the subject consignment was seized/detained on the basis of the substantive evidence, expiry date was embossed/printed by the manufacturer on each and every bag of the subject consignment. He further contended that the controversy/question of expiry date has been settled and there is no reason to believe that the goods are still fit for human consumption and the action taken by the Customs against the appellant is well under the warrant of law and if any permission for laboratory test is granted without prejudice, may effect the whole seizure.

03. Without touching the merits of the case, for purpose to resolve the core issue, we are of the considered view that the seized goods are required to be analyzed from the government laboratory. By doing so, we hereby direct the respondent to draw the samples from the said consignment and send the same to the PCSIR and HEJ Laboratory, for analysis/test, samples shall be collected in presence of the witnesses, accompanied by one of the appellant's representative, in accordance with prescribed law. Such activity

ATTESTED



and expenditure made thereon are to be borne by the appellant.
The report may be submitted within ten days.

04. At the same time the appellant's are directed to submit the evidence in proof thereof which could validate the substantive description of the seized consignment, alongwith the explanation about the shelf life of the skimmed milk and submit the same during the course of pleadings, or before the next date of hearing.

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The case is adjourned to 11-04-2015, for compliance report and further hearing on merits of the case accordingly.

05. In the meantime office is directed to place the case before the worthy Chairman for its entrustment accordingly.

sd/-
(KHALID MAHMOOD)
Member Technical-I
Islamabad

sd/-
(MUHAMMAD NADEEM QURESHI)
Member Judicial-I
Karachi

GOVERNMENT OF PAKISTAN
CUSTOMS, EXCISE & SALES TAX
APPELLATE TRIBUNAL, BENCH II-III, KARACHI

Appel No. *Case 514/15* dated *19/2/15* of
M/s. *Hamid Holdings* against
Order No. *119/14* - 15/3/2015 dated *10/11/14* issued
by *Addl. Collector*
Copies forwarded to:
1. *Hamid Holdings*
2. *Hamid Holdings*
3. Collector of Customs, Karachi *na App. west*
4. The Director General, Excise & Sales Tax, Karachi / Hrd / Qura
5. The Director of General, F.C.S. Karachi
6. Office Copy.

Sadiq-ul-Umer
(Sadiq-ul-Umer)
Assistant Registrar
02/4/15

Case No. CNL 286671 - P 11 2014
dt 10/11/14