ORDER SHEET IN THE HIGH COURT OF SINDH AT KARACHI Suit No. 1542 of 2016

DATE .

ORDER WITH SIGNATURE OF JUDGE

For hearing of CMA No.10042/16 (U/O 39 Rule 1 & 2 CPC.)

14.07.2016.

Mr. Imran Taj holding brief for Mr. Khawaja Shamsul Islam, Advocate for the plaintiffs.

Mr. Kashif Nazeer, Advocate for the defendant alongwith Mr. Zubair Shah, Deputy Collector (Appraisement) East.

Mr. Kashif Nazeer, Advocate has made his submissions. For the reasons to be recorded later on, listed application is allowed in the following terms:

- Since admittedly, no Public Notice has been issued as required in terms of Para 2 of Customs General Orders (2014-2015 Edition), whereby, the procedure and Methodology for Rulings issued by the Classification Centre has been notified by FBR, the defendants are directed to immediately release the consignments in question as covered by instant Suit under previously applied HS Code i.e. 6802.2300.
- ii. Since apparently, the consignment(s) have been withheld at Port due unlawful, wrong and unjustified act on the part of the defendants, Delay and Detention Certificates be issued to the plaintiffs in terms of Section 14A of the Customs Act, 1969, and they shall facilitate and make all efforts that such Delay and Detention Certificates are honored by the respective Ports/Terminal Authorities.
- iii. The Assessment of all these consignments as above should be made on the basis of Valuation Ruling No.667/2014 dated 31.03.2014.

The defendants are permanently restrained pending final adjudication of this Suit from proceeding any further for adjudication of past consignments released under HS Code 6802.2300 pursuant to the Assessment Alert dated 22.4.20 ks issued by Defendant No. 1 & IA, and Audit Observation dated 11.05.2016 issued by Defendant No.5 and or its sub-ordinate officers.