IN THE HIGH COURT OF SINDH AT KARACHI

C.P. No.D- 163 of 2020

 M/s. Abdullah & Company through its Proprietor Mr. Atif Shahid S/o. Shahid Ahmed Mezzanine Floor, Building No. 48-C, Small 24th Comercial Street, Phase II-ext, DHA Karachi

- 2. M/s. Faraz Brother
 through its Proprietor
 Mr. Muhammad Rehan Hanif S/o. Muhammad Hanif Khan
 57/2, 20th Street, Khayaban-e-Badhban
 Phase V, DHA Karachi
 STRN # 1700870803637
 - M/s. United Motor Sales Company through its Proprietor Mr. Imran Ahmed S/o. Masood Ahmed 5501, 5th, Bahadurshah Center, RB11/3, Gawalli Line #1, Opposite Urdu Bazar, Mohan Road, Karachi STRN # 1700103880817
- M/s. S.Q.M Import & Export Enterprises through its Proprietor
 Mr. Salman Quddus Malik S/o. Malik Abdul Quddus 03 Block-C, Ground Fljina Complex, Block 13-B, Gulshan-e-Iqbal, Karachi STRN # 1700246037911

M/s. Pak Rice Village
Shrough its Proprietor
Mr. Khurram Riaz S/o. Riaz Gul Nazmi
Office 310, 3rd-Floor, Hussain Traders Center,
New Challi Altaf, Hussain Road, Karachi
STRN # 1700100601691

M/s. Younus Enterprises
through its Proprietor
Mr. Muhammad Younus S/o. Muhammad Iqbal
Office A605/1, Bock-13D,
Civic View Apartment
Karachi
STRN # 3277876143275

M/s. Lucky Traders
through its Proprietor
Mr. Nasir Ahmed S/o. Mian Muhammad Aslam
10-B, Saira Mansion,
M.A. Jinnah Road,
Karachi
STRN # 1121999928537

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9 M/s. Excel Traders
through its Proprietor
Mr. Nadeem Ejaz S/o. Ejaz Ahmed
9-10, Al-Raheed Market,
86-Mcleod Road,
Lahore
STRN # 0300379937210

10 M/s. Al-Malik Traders
through its Proprietor
Mr. Nadeem Ejaz S/o. Ejaz Ahmed
18-Doaba Centre,
84-Mcleod Road,
Lahore
STRN #0309870845864

M/s. O.S.M Engineering
through its Proprietor
Mr. Umar Sharif Madni S/o. Parvez Sharif
Plot No. A-33, Ground Floor, Hajra Manzil,
Block-13-DIII, Gulshan-e-Iqbal,
Karachi
STRN # 1700999819628

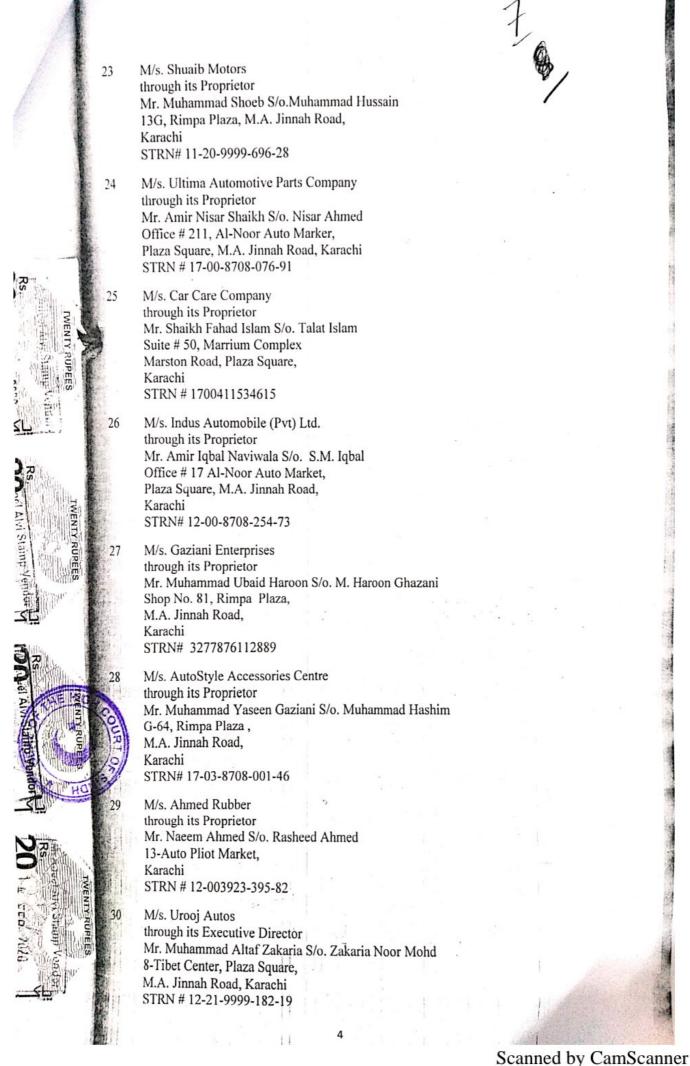
M/s. Saz Enterprises
through its Partner
Mr. Muhammad Asif Chutani S/o. Ismail Hussain Chutani
Suite # 109, Elahi Centre, Regal Chowk,
Preedy Street Saddar, Karachi
STRN # 1704870800391

M/s. A&H Corporation
through its Proprietor
Mr. Muhammad Asif Chutani S/o. Ismail Hussain Chutani
Building No. 102-C, 3rd Floor, 11th Comm Street,
Mian Khayaban-e-Ittehad, Phase-2 Ext, DHA
Karachi
STRN # 3277876153122

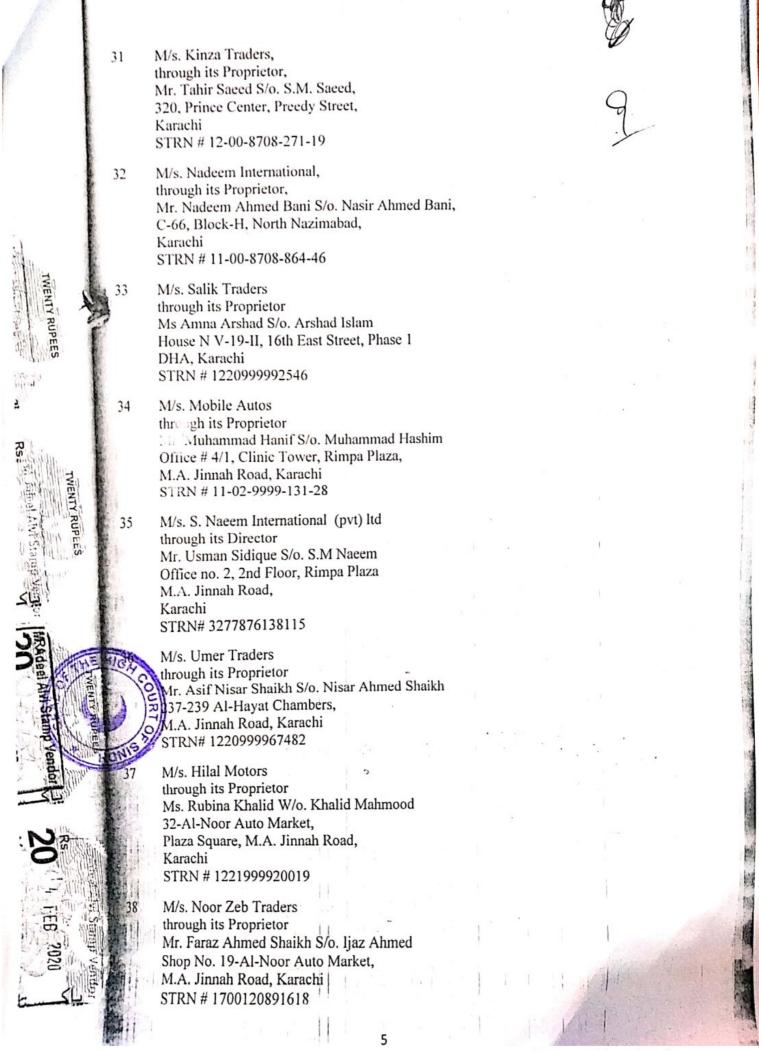
M/s. Kalwala & Sons through its Proprietor Mr. Shahzad Khurram S/o. Ashfaq Ahmed 54, 2nd Floor, Aurangzeb Market, M.A. Jinnah Road, Karachi STRN # 1700870808437

M/s. Crown Corporation
through its Proprietor
Mr. Muhammad Saleem S/o. Muhammad Saeed
8-Saira Mansion, Opp. Aurangzeb Market,

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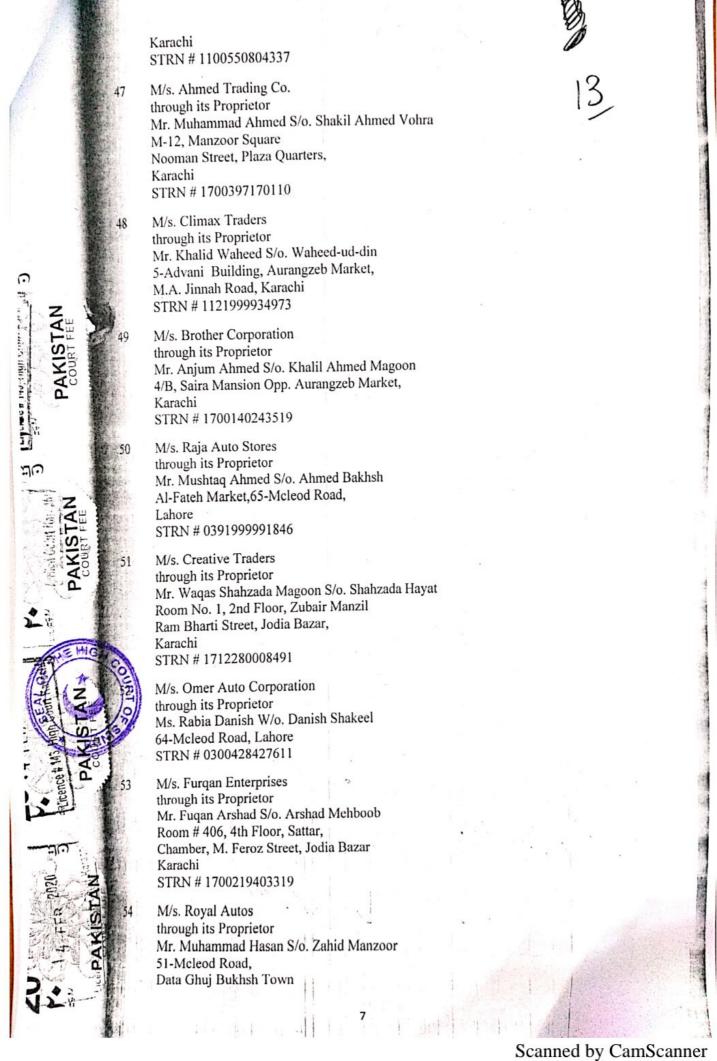
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- 39 M/s. Zahid Impex through its Proprietor Mr. Zahid Shamsi S/o. Adrees Shamsi Shop No. G-7, Rahim Manzil, M.A. Jinnah Road, Karachi STRN # 1220999970682
- M/s. Tabish Auto Corporation through its Proprietor Mr. Tabish Safdar S/o. S. Safdar Majeed 136, Grain Market, Auto Parts Market Badami Bagh, Lahore STRN # 3277876121174
- M/s. Naurang Impex through its Proprietor Mr. Ahmed Sadiq Shaikh S/o. Parvez Sadiq Shaikh Shop No. 30, Rehman Court, Grig Street, Plaza Square, Karachi STRN # 3277876154094
- M/s. Moon Light Auto
 through its Proprietor
 Mr. Muhammad Idrees Abdul Kareem S/o. Abdul Karim
 Shop No. 4, Tiber Centre, Preedy Street,
 M.A. Jinnah Road, Karachi
 STRN# 1700221208215
- M/s. Unitex International through its Proprietor
 Mr. Muhammad Asif Siddiqui S/o. Zafar unwan Siddiqui Plot # R-48, Ground Floor,
 Sector 5C-2, North Karachi Township,
 Karachi
 STRN # 1222999985446
 - M/s. Basil Impex through its Proprietor Mr. Muhammad Arif Siddiqui S/o. Mr. Zafar Unwan Siddiqui 12/2-10th Zamzam Street, Phase V, DHA Karachi STRN # 1700392979319

M/s. Ganatra Trading Company through its Proprietor Mr. Haris Ganatra S/o. Abdul Rashid Ganatra Office No. 3023, Central Mall, Marston Road, Near Gul Plaza, Karachi STRN # 3277876144203

M/s. Ihsan & Sons through its Proprietor Mr. Irfan-ul-Haq S/o. Ahsan-ul-Haq Sabri 154-4, Ahmedabad Colony Block-B, North Nazimabad





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Lahore STRN # 3277876129060

- M/s. Yousuf Traders

 through its Proprietor
 Ms. Mehreen Ahsan W/o. Ahsan Shakil

 35-Chirag Street,
 64-Mcleod Road, Lahore
 STRN # 0300870802037
- 56 M/s. Fair Corporation
 through its Proprietor
 Mr. Faisal Khalil S/o. Shaikh Khalil Ahmed
 5-A, Saira Mansion, Opp.
 Aurangzeb Market, M.A. Jinnah Road,
 Karachi
 STRN # 1712870804928
- 57 M/s. Shakil Auto Corporation through its Proprietor Mr. Danish Shakeel S/o. Shakeel Ahmed 51-Mcleod Road, Lahore STRN # 3277876122075
- 58 M/s. Shakil Auto Traders
 through its Proprietor
 Mr. Shaikh Khalil Ahmed S/o. Muhammad Ishaq
 1st Floor, Aurangzeb Market,
 M.A Jinnah Road,
 Karachi
 STRN # 1221999932237
 - M/s. Chief Autos through its Proprietor Mr. Zahid Manzoor S/o. Manzoor Elahi 2-31-r, 59/B, Mcleod Road, Lahore STRN # 0300301928910

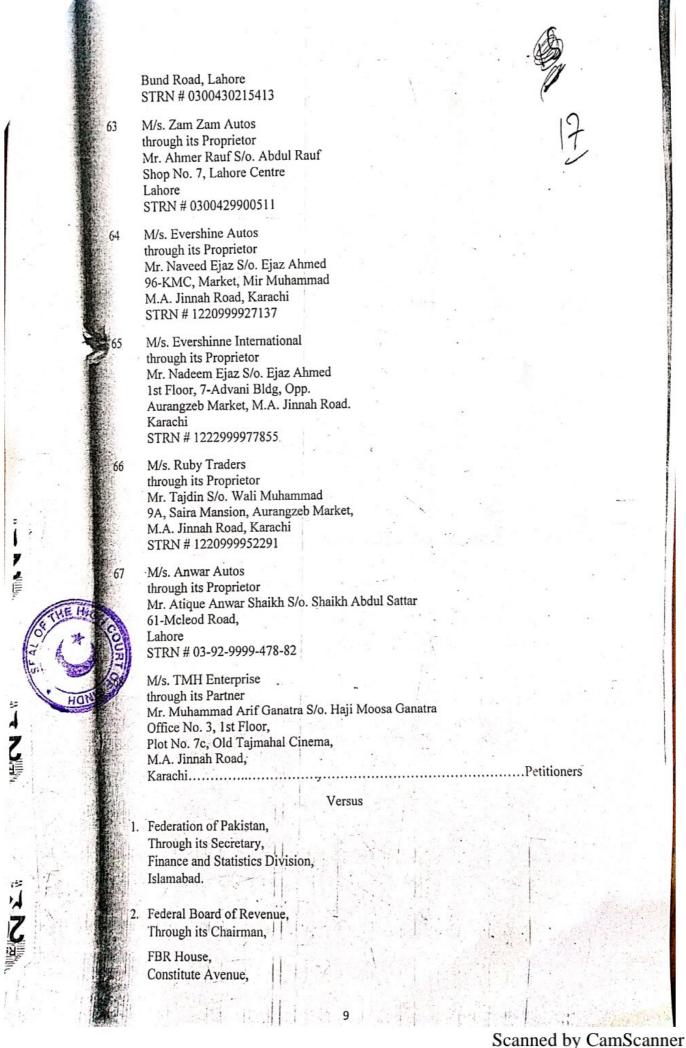
M/s. Shah & Company through its Proprietor Mr. Liaqat Ali Shaikh S/o. Ahsan Ahmed Shaikh 63A, B-7 Street, Phase-V, DHA, Karachi STRN # 1120999908828

M/s. Shah Parts Centre through its Proprietor Mr. Shahgul Shaikh S/o. Liaqat Ali Shaikh 31-A, Saira Mansion M.A. Jinnah Road, Karachi STRN # 1100870889091

M/s. Fine Auto Works through its Proprietor Mr. Tahir Sadiq S/o. Muhammad Sadiq 11-S-16, Shafiqabad



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- Collector of Customs, Model Customs Collectorate, Appraisement West, Customs House, Karachi.
- Collector of Customs, Model Customs Collectorate, Appraisement East, Customs House, Karachi.
- Collector of Customs,
 Model Customs Collectorate,
 Preventive,
 Customs House,
 Karachi.
- 6. Collector of Customs,
 Model Customs Collectorate,
 Appraisement Port Qasim,
 Customs House,
 Karachi

.....Respondents

PETITION UNDER ARTICLE 199 OF THE CONSTITUTION OF PAKISTAN

Respectfully Sheweth,







ORDER SHEET

IN THE HIGH COURT OF SINDH, KARACHI C. P. No. D - 1103 of 2020

e Order with signature of Judge

Date

FRESH CASE

- For orders on Misc. No.5190/2020.
- For orders on office objection No. 18.
- For orders on Misc. No.5191/2020.
- For orders on Misc. No.5192/2020.
 For hearing of Main Case.

20.02.2020:

Mr. Khalid Jawed Khan, advocate for the petitioners a/w. Mr. Uzair Shoro, advocate.

- Granted.
- 2. To be complied with before the next date of hearing
- Granted Subject to all just exceptions.
- Learned counsel for the petitioners, at the very outset, 4-5. submits that controversy agitated through instant petition in substance, is already pending before this Court in number of petitions, including C.P.No.D-430/2020 [Re: Muhammad Rahil & others v. Federation of Pakistan through Secretary Revenue Division & others] and several other connected petitions, whereby, petitions have challenged the Clause (ii) of the Sales Tax General Order [STGO] No. 103/2019 dated 07.08.2019, wherein, notices have been issued to respondents and petitioners have been granted interim relief to the effect that request of petitioners' for provisional release of their consignment, subject to securing the disputed amount of Sales Tax before the concerned Collectorate in the shape of Pay Order/Bank Guarantee, shall be considered in accordance with law. However, according to learned counsel for the petitioner, pursuant to aforesaid STGO, the Federal Board of Revenue has issued another letter C.No.1/2-STB/2019/5811-R dated 14th January 2020, explaining the application of STGO No.103/2019 dated 07.08.2019 and has held "However, the aforesaid undertaking shall mention that the importer shall print the retail price within ten days of release/clearance of the consignment and intimate the Commissioner concerned for inspection before further



intimation the importer/manufacturer will be free to supply in the market. The newly inserted penal provisions shall be invoked if the manufacturer/importer violates that undertaking or is otherwise non-compliant with requirement of retail price taxation." According to learned counsel, such interpretation of the aforesaid STGO is inviolation of Section 3(2)(a) of the Sales Tax Act, 1990, therefore, requests that similar relief may be extended to the petitioner as granted in the aforesaid petitions, whereas, respondents may be further directed not to take any adverse action against the petitioners, pursuant to aforesaid clarification issued by the FBR. In support of his contention, learned counsel has placed on record copy of order dated 23.01.2020 passed by this Court in the aforesaid petition.

Let pre-admission notice be issued to the respondents as

Let pre-admission notice be issued to the respondents as well as DAG, to be served through first three modes for 28.02.2020, when instant petition may be taken up alongwith aforementioned and other connected petitions, whereas, comments, if any, shall be filed with advance copy to learned counsel for the petitioners. In the meanwhile, interim order passed in the aforementioned petitions, shall apply mutatis mutandis in the instant petition as well, whereas, respondents shall not take any adverse action against the petitioners pursuant to aforesaid clarification issued by the FBR through letter C.No.1/2-STB/2019/5811-R dated 14th January 2020, till next date of hearing.

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