

IN THE HIGH COURT OF SINDH AT KARACHI

C.P. No.D- 1103 of 2020

Filed on 17-02-2020

[Signature]
for the Plaintiff (Writ)

1. M/s. Abdullah & Company
through its Proprietor
Mr. Atif Shahid S/o. Shahid Ahmed
Mezzanine Floor, Building No. 48-C,
Small 24th Commercial 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
3. 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
4. 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
5. M/s. Pak Rice Village
through 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
6. 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
7. 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



- 8 M/s. Auto Corporation
through its Proprietor
Mr. Nadeem Ejaz S/o. Ejaz Ahmed
20-B Doaba Centre,
84-Mcleod Road,
Lahore
STRN # 0300072226017
- 9 M/s. Excel Traders
through its Proprietor
Mr. Nadeem Ejaz S/o. Ejaz Ahmed
9-10, Al-Rahced 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
- 11 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
- 12 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
- 14 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
- 15 M/s. Crown Corporation
through its Proprietor
Mr. Muhammad Saleem S/o. Muhammad Saeed
8-Saira Mansion, Opp. Aurangzeb Market,

M.A. Jinnah Road, Karachi
STRN # 1700325814919

- 16 M/s. Auto House
through its Proprietor
Mr. Muhammad Hashim S/o. Qasim
9-Saira Mansion, Opp. Aurangzeb Market
M.A. Jinnah Road, Karachi
STRN # 1220999938773
- 17 M/s. Grand Auto Store
through its Proprietor
Mr. Muhammad Iqbal S/o. Haji Muhammad Shafi
Opp. Bahadurshah Market,
Mohan Road, Karachi
STRN # 1220999929946
- 18 M/s. R. R Brothers
through its Proprietor
Mr. Rehan Aftab S/o. Aftab Ahmed
4-A, Saira Mansion
Opp. Aurangzeb Market,
M.A. Jinnah Road, Karachi
STRN # 1700383089419
- 19 M/s. Rupani Autos
through its Proprietor
Mr. Amir Ali Rupani S/o. Karam Ali Rupani
The Petal # 101,
Supari Wala Street, Garden East
Plot No. 159, Karachi
STRN # 1200730080355
- 20 Climax Corporation
through its Proprietor
Mr. Tariq Waheed S/o. Waheed Uddin
14-Maher Complex
Tajmahal Market, M.A. Jinnah Road,
Karachi
STRN # 1750870800328
- 21 M/s. Aziz Sons
through its Proprietor
Mr. Amir Aziz S/o. Qamar Aziz
G-100, Rimpa Plaza,
M.A. Jinnah Road,
Karachi
STRN # 1120999956919
- 22 M/s. Nadeem & Company
through its Proprietor
Mr. Nadeem Ahmed Bawa S/o. Khalil Ahmed
80, Prince Centre, Preedy Street
Karachi
STRN# 12-00-8708-355-28

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- 7/1
- 23 M/s. Shuaib Motors
through its Proprietor
Mr. Muhammad Shoeb S/o. Muhammad Hussain
13G, Rimpa Plaza, M.A. Jinnah Road,
Karachi
STRN# 11-20-9999-696-28
- 24 M/s. Ultima Automotive Parts Company
through its Proprietor
Mr. Amir Nisar Shaikh S/o. Nisar Ahmed
Office # 211, Al-Noor Auto Marker,
Plaza Square, M.A. Jinnah Road, Karachi
STRN # 17-00-8708-076-91
- 25 M/s. Car Care Company
through its Proprietor
Mr. Shaikh Fahad Islam S/o. Talat Islam
Suite # 50, Marrium Complex
Marston Road, Plaza Square,
Karachi
STRN # 1700411534615
- 26 M/s. Indus Automobile (Pvt) Ltd.
through its Proprietor
Mr. Amir Iqbal Naviwala S/o. S.M. Iqbal
Office # 17 Al-Noor Auto Market,
Plaza Square, M.A. Jinnah Road,
Karachi
STRN# 12-00-8708-254-73
- 27 M/s. Gaziani Enterprises
through its Proprietor
Mr. Muhammad Ubaid Haroon S/o. M. Haroon Ghazani
Shop No. 81, Rimpa Plaza,
M.A. Jinnah Road,
Karachi
STRN# 3277876112889
- 28 M/s. AutoStyle Accessories Centre
through its Proprietor
Mr. Muhammad Yaseen Gaziani S/o. Muhammad Hashim
G-64, Rimpa Plaza ,
M.A. Jinnah Road,
Karachi
STRN# 17-03-8708-001-46
- 29 M/s. Ahmed Rubber
through its Proprietor
Mr. Naeem Ahmed S/o. Rasheed Ahmed
13-Auto Pliot Market,
Karachi
STRN # 12-003923-395-82
- 30 M/s. Urooj Autos
through its Executive Director
Mr. Muhammad Altaf Zakaria S/o. Zakaria Noor Mohd
8-Tibet Center, Plaza Square,
M.A. Jinnah Road, Karachi
STRN # 12-21-9999-182-19

- 31 M/s. Kinza Traders,
through its Proprietor,
Mr. Tahir Saeed S/o. S.M. Saeed,
320, Prince Center, Preedy Street,
Karachi
STRN # 12-00-8708-271-19
- 32 M/s. Nadeem International,
through its Proprietor,
Mr. Nadeem Ahmed Bani S/o. Nasir Ahmed Bani,
C-66, Block-H, North Nazimabad,
Karachi
STRN # 11-00-8708-864-46
- 33 M/s. Salik Traders
through its Proprietor
Ms Amna Arshad S/o. Arshad Islam
House N V-19-II, 16th East Street, Phase 1
DHA, Karachi
STRN # 1220999992546
- 34 M/s. Mobile Autos
through its Proprietor
Mr. Muhammad Hanif S/o. Muhammad Hashim
Office # 4/1, Clinic Tower, Rimpa Plaza,
M.A. Jinnah Road, Karachi
STRN # 11-02-9999-131-28
- 35 M/s. S. Naeem International (pvt) ltd
through its Director
Mr. Usman Siddique S/o. S.M Naeem
Office no. 2, 2nd Floor, Rimpa Plaza
M.A. Jinnah Road,
Karachi
STRN# 3277876138115
- M/s. Umer Traders
through its Proprietor
Mr. Asif Nisar Shaikh S/o. Nisar Ahmed Shaikh
37-239 Al-Hayat Chambers,
M.A. Jinnah Road, Karachi
STRN# 1220999967482
- 37 M/s. Hilal Motors
through its Proprietor
Ms. Rubina Khalid W/o. Khalid Mahmood
32-Al-Noor Auto Market,
Plaza Square, M.A. Jinnah Road,
Karachi
STRN # 1221999920019
- 38 M/s. Noor Zeb Traders
through its Proprietor
Mr. Faraz Ahmed Shaikh S/o. Ijaz Ahmed
Shop No. 19-Al-Noor Auto Market,
M.A. Jinnah Road, Karachi
STRN # 1700120891618

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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
- 40 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
- 41 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
- 42 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
- 43 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
- 44 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
- 46 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

Karachi
STRN # 1100550804337

47 M/s. Ahmed Trading Co.
through its Proprietor
Mr. Muhammad Ahmed S/o. Shakil Ahmed Vohra
M-12, Manzoor Square
Nooman Street, Plaza Quarters,
Karachi
STRN # 1700397170110

48 M/s. Climax Traders
through its Proprietor
Mr. Khalid Waheed S/o. Waheed-ud-din
5-Advani Building, Aurangzeb Market,
M.A. Jinnah Road, Karachi
STRN # 1121999934973

49 M/s. Brother Corporation
through its Proprietor
Mr. Anjum Ahmed S/o. Khalil Ahmed Magoon
4/B, Saira Mansion Opp. Aurangzeb Market,
Karachi
STRN # 1700140243519

50 M/s. Raja Auto Stores
through its Proprietor
Mr. Mushtaq Ahmed S/o. Ahmed Bakhsh
Al-Fateh Market, 65-Mcleod Road,
Lahore
STRN # 0391999991846

51 M/s. Creative Traders
through its Proprietor
Mr. Waqas Shahzada Magoon S/o. Shahzada Hayat
Room No. 1, 2nd Floor, Zubair Manzil
Ram Bharti Street, Jodia Bazar,
Karachi
STRN # 1712280008491

M/s. Omer Auto Corporation
through its Proprietor
Ms. Rabia Danish W/o. Danish Shakeel
64-Mcleod Road, Lahore
STRN # 0300428427611

53 M/s. Furqan Enterprises
through its Proprietor
Mr. Fuqan Arshad S/o. Arshad Mehboob
Room # 406, 4th Floor, Sattar,
Chamber, M. Feroz Street, Jodia Bazar
Karachi
STRN # 1700219403319

54 M/s. Royal Autos
through its Proprietor
Mr. Muhammad Hasan S/o. Zahid Manzoor
51-Mcleod Road,
Data Ghuj Bukhsh Town

Lahore
STRN # 3277876129060

- 55 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
- 59 M/s. Chief Autos
through its Proprietor
Mr. Zahid Manzoor S/o. Manzoor Elahi
2-31-r, 59/B, Mcleod Road,
Lahore
STRN # 0300301928910
- 60 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
- 61 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

Bund Road, Lahore
STRN # 0300430215413

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63 M/s. Zam Zam Autos
through its Proprietor
Mr. Ahmer Rauf S/o. Abdul Rauf
Shop No. 7, Lahore Centre
Lahore
STRN # 0300429900511

64 M/s. Evershine Autos
through its Proprietor
Mr. Naveed Ejaz S/o. Ejaz Ahmed
96-KMC, Market, Mir Muhammad
M.A. Jinnah Road, Karachi
STRN # 1220999927137

65 M/s. Evershinne International
through its Proprietor
Mr. Nadeem Ejaz S/o. Ejaz Ahmed
1st Floor, 7-Advani Bldg, Opp.
Aurangzeb Market, M.A. Jinnah Road.
Karachi
STRN # 1222999977855

66 M/s. Ruby Traders
through its Proprietor
Mr. Tajdin S/o. Wali Muhammad
9A, Saira Mansion, Aurangzeb Market,
M.A. Jinnah Road, Karachi
STRN # 1220999952291

67 M/s. Anwar Autos
through its Proprietor
Mr. Atique Anwar Shaikh S/o. Shaikh Abdul Sattar
61-Mcleod Road,
Lahore
STRN # 03-92-9999-478-82



M/s. TMH Enterprise
through its Partner
Mr. Muhammad Arif Ganatra S/o. Haji Moosa Ganatra
Office No. 3, 1st Floor,
Plot No. 7c, Old Tajmahal Cinema,
M.A. Jinnah Road,
Karachi.....Petitioners

Versus

1. Federation of Pakistan,
Through its Secretary,
Finance and Statistics Division,
Islamabad.
2. Federal Board of Revenue,
Through its Chairman,
FBR House,
Constitute Avenue,

Islamabad.

3. Collector of Customs,
Model Customs Collectorate,
Appraisement West,
Customs House,
Karachi.
4. Collector of Customs,
Model Customs Collectorate,
Appraisement East,
Customs House,
Karachi.
5. 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,



IN THE HIGH COURT OF SINDH, KARACHI

C. P. No. D - 1103 of 2020

Date	Order with signature of Judge
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FRESH CASE

1. For orders on Misc. No.5190/2020.
2. For orders on office objection No. 18.
3. For orders on Misc. No.5191/2020.
4. For orders on Misc. No.5192/2020.
5. For hearing of Main Case.

20.02.2020:

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

-
1. Granted.
 2. To be complied with before the next date of hearing
 3. Granted Subject to all just exceptions.
 - 4-5. Learned counsel for the petitioners, at the very outset, 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



supply. However, it inspection is not made within ten days after intimation the importer/manufacture 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 in violation 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 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.



A.S

sd- Aqeel Ahmed Abbasi /
sd- Mahmood Akhtar /

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