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IN THE HIGH COURT OF SINDH, AT KARACHI.

Constitution Petition No. D- 3667/2020.

Presented on 06-8-2020

*[Signature]*  
Additional Registrar (Writ)

1. M/s. Al-Majeed Ibrahim Steel Ind. (Pvt.) Ltd.  
6<sup>th</sup> Floor, Nizam Chambers, Queens Road,  
Shahra-e-Fatimah Jinnah, Lahore.
2. M/s. Max Comfort (SMC-Pvt.) Ltd.  
No. 609, Business & Finance Center,  
I. I. Chundrigar Road, Karachi.  
Through their Authorized Person  
Muhammad Umar son of M. Ilyas  
Karachi.....Petitioner.

*Versus*

1. The Federation of Pakistan  
Through Secretary (Revenue)  
Federal Board of Revenue,  
Constitution Avenue, Islamabad.
2. The Collector of Customs  
MCC – Appraisement (East),  
Customs House, Karachi.
3. The Collector of Customs  
MCC – Appraisement (West),  
Customs House, Karachi.
4. The Collector of Customs  
MCCA – Port Qasim (Imports)  
Port Muhammad Bin Qasim,  
Karachi.....Respondents.

**CONSTITUTION PETITION U/ARTICLE 199**  
**OF THE CONSTITUTION OF PAKISTAN**

Being aggrieved and dis-satisfied with the acts of omission and commission on part of respondents above-named, the Petitioners above-named most respectfully submit on facts and grounds of the case as under:

ORDER SHEET

**IN THE HIGH COURT OF SINDH, KARACHI**

**C. P. No. D – 3606 of 2020**

Date	Order with signature of Judge
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**Fresh Case**

1. For orders on Misc. No. 14962/2020.
2. For orders on Misc. No. 14963/2020
3. For hearing of Main Case.
4. For orders on Misc. No. 14964/2020.

**10.08.2020:**

Mr. Muhammad Adeel Awan, advocate for the petitioner.

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After arguing the matter at some length and while confronted as to maintainability of instant petition, which prima facie has been filed without any cause of action, requiring this Court to interfere its constitutional jurisdiction under Article 199 of the Constitution of the Islamic Republic of Pakistan, 1973, learned counsel for the petitioner submits that petitioner will be satisfied and will not press instant petition provided that respondents may be directed to consider the request of the petitioner for provisional release of the consignment under Section 81 of the Customs Act, 1969, subject to securing the disputed amount of duty and taxes, whereas, petitioner is willing to agitate the dispute with regard to valuation before the relevant forum in accordance with law.

Accordingly, instant petition is dismissed as not pressed alongwith listed applications. However, petitioner is at liberty to approach the concerned Collectorate with request for provisional release of the consignment, subject to securing the disputed amount of duty and taxes in the shape of pay order/bank guarantee, in accordance with law.

Instant petition stands dismissed as not pressed alongwith listed applications.

A.S

