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IN THE ISLAMABAD HIGH COURT, ISLAMABAD

W.P. No. 4067 /2020

Kokab Enterprises, 2nd floor, Makkah Center, Opposite Ghousia Masjid, Shahalam
Lahore through its sole proprietor, Muhammad Kashif Javaid S/o Sheikh Javaid.

...PETITIONER

VERSUS

For Private Use

1. Federal Board of Revenue, Islamabad through its Chairman.
2. Collector of Customs, MCC, Islamabad.
3. Deputy/Assistant Collector of Customs, AFU, Islamabad.
4. Assessment Officer, AFU, Islamabad
5. Director Valuation, Directorate Customs Valuation, Custom House, Karachi

04 JAN 2021

Examiner
Copy Supply Section
Islamabad High Court
House of Lords

...RESPONDENTS

PETITION UNDER ARTICLE 199 OF THE CONSTITUTION OF THE ISLAMIC
REPUBLIC OF PAKISTAN, 1973 AS AMENDED UPTO DATE.

Respectfully *Sheweth*:

RECEIVED	11:00 A.M.
No. <u>17170</u>	
<u>28/12/2020</u>	
Assistant Registrar (LTD)	

ABSTRACT

Whereas a consignment of imported goods (Body sprays) is held by the customs authorities at the Air Freight Unit, Islamabad pending its clearance for the reason that the customs authorities are applying the valuation based on a valuation ruling which is older than 90 days against the law laid down by the superior courts and upheld by the Honorable Supreme Court, instead of the valuation based on its transaction value or the other subsequent applicable methods under section 25 of the Customs Act, 1969; and whereas the Director of Customs Valuation has failed to re-determine or revise the said valuation ruling or issue a fresh advice and has failed to assign any justifiable reason for his failure to do so, despite several requests submitted to his office through different letters by the Petitioner and his association of traders; the Petitioner seeks indulgence of this Honorable Court to the extent of interpretation of the relevant law dealing with the life of a valuation ruling, non-action of the Respondents on re-determining/ revising the valuation ruling after 90 days, or issuance of a fresh advice, or assigning any reason for such failure and non-releasing of the imported goods without applying the said valuation ruling so as to save the Petitioner from the irreparable injury to its business, property; and hence this Petition on the following statement of facts and grounds.

ORDER SHEET.

IN THE ISLAMABAD HIGH COURT, ISLAMABAD.
JUDICIAL DEPARTMENT.

W.P. No. 4067 of 2020

Kokab Enterprises

VS

Federal Board of Revenue, etc

S. No. of order/ proceedings	Date of order/ proceedings	Order with signature of Judge and that of parties or counsel where necessary.
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29.12.2020. Mr. Adnan Haider Randhawa, Advocate for petitioner.

The petitioner, inter alia, contended that the respondents/custom authorities have withheld the petitioner's consignment of imported goods (body sprays) and for clearance of the same are intended to apply valuation ruling which is older than 90 days and is contrary to the judgment reported as *Sadia Jabbar versus Federation of Pakistan (2018 PTD 1746)* and *Ayesha Impex versus Federation of Pakistan (2012 PTD 1)*.


2. Let notice be issued to the respondents, who shall file parawise comments/reply, so as to reach this Court before next date of hearing i.e. 13.01.2021.

C.M. No. 01 of 2020.

Exemption sought for is allowed subject to all just and legal exceptions.

C.M. No. 02 of 2020.

Notice. The respondents are restrained from auctioning or taking any other adverse action against the petitioner in respect of the subject consignment of the petitioner till the next date of hearing.


(LUBNA SALEEM PERVEZ)
JUDGE

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04 JAN 2021

Examiner
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Authorised under article-87 of
Qanun-e-Mahadal Order 1984
Islamabad High Court
Islamabad