

**IN THE HIGH COURT OF SINDH AT KARACHI
(CONSTITUTIONAL JURISDICTION)**

C.P. No. D- 5491 of 2022

Presented on 20-9-2022
Additional Registrar (Writ)

M/s. Alpha Polymers (Pvt) Ltd.
Through its nominated attorney,
Mr. Asif Shah S/o Syed Ahmed Shah
Bearing CNIC No. 21201-5731970-1
Falt # 1 near Malik Taj Petrol Pump,
Zaman Abad Bara Road, Jamrud,
Khyber Pakhtunkhwa

Petitioner

Versus

1. Federation of Pakistan,
Through the Secretary Revenue Division / Chairman,
Federal Board of Revenue,
F.B.R. House,
Constitution Avenue,
Islamabad.

2. The Collector of Customs,
Model Customs Collectorate,
Port Muhammad Bin Qasim,
Karachi.....

Respondents

**PETITION UNDER ARTICLE 199 OF THE CONSTITUTION OF
PAKISTAN, 1973.**



Date

Order with signature of Judge

1. For hearing of CMA No.23458/22
2. For hearing of main case.

11.10.2022

Mr. Imran Iqbal Khan, Advocate for the petitioner.
 Mr. G.M. Bhutto, AAG for the respondent No.1.
 Mr. Khalid Rajpar, Advocate for the respondent No.2
 /department alongwith Mr. Tariq Aziz, Principal Appraiser
 (Law), POA.

Learned counsel for the petitioner submits that in similar circumstances this Court in C.P. No.D-6300 of 2021, vide order dated 08.02.2022, was pleased to provide relief to the petitioner in the manner stipulated in the last paragraph of the said order and requested that similar treatment be meted out to the present petitioner. Such a request was, however, vehemently opposed by Mr. Khalid Rajpar, learned counsel for the respondent No.2 and Mr. Tariq Aziz, Principal Appraiser (Law) suggesting that the case of the petitioner stands on different pedestal as it had chosen to file GDs for home consumption, therefore, the relief granted in abovementioned petition, where goods were designated for erstwhile PATA/FATA could not be given to the petitioner at hand. Mr. Rajpar also states that on account of the alleged mis-declaration, contravention has already been issued to the petitioner as admittedly a TP GD had to be filed instead of a GD for home consumption, to which learned counsel for the petitioner submits that as evident from the address of the petitioner that it is the company incorporated and operating in Jamrud, Khyber Pakhtunkhwa and the only reason the GD for home consumption was filed was on account of heavy rains



and floods across the country due to which all means of transport were completely washed out and to save port dues, charges and demurrages, the petitioner chose to file a GD for home consumption and now that transportation network has been rehabilitated, the case of the petitioner stands at the same footing as that of the petitioner in C.P. No.D-6300 of 2021.

In the circumstances at hand, we tend to agree with the contentions of the learned counsel for the petitioner who has shown to us that the petitioner is located in PATA/FATA and the counsel states that the petitioner has already been given quota for such imports and therefore it be permitted to file a GD for TP in order to take consignment to the designated dry port. We, accordingly, dispose of this petition by directing the customs authorities to consider the request of the petitioner for releasing the goods and issuance of TP once post-dated cheques good, for payment/bank, guarantee is furnished by the petitioner with the Nazir of this Court. It is clarified that the moment the petitioner deposits the said security with the Nazir, the Nazir will issue a certificate to the concerned Customs Authority who would then issue GD TP in favour of the petitioner to enable the petitioner to carry the goods to the concerned dry port area. With these directions, the petition stands disposed of alongwith the listed application. The Custom Authority as well as petitioner are directed to strictly abide to the various CGOs issued by the FBR from time to time in this regard.



Tahseen/PA

Sgt. Inam Soabul Khan
JUDGE
Sgt. Tufiqur Almas Khan
JUDGE