

IN THE HIGH COURT OF SINDH AT KARACHI: *Handwritten signature and initials*

CIVIL SUIT NO. _____ / 2023

GHANI GLOBAL GLASS PVT. LTD,
Having office at:
Regional Marketing Office: 7-A, Block-F,
Gulshan-e-Jamal, Rashid Minhas Road,
Karachi-75260
Through its attorney,
Mr. Huzaifa S o. Abdul Ghani
(NIC No. (42301-6402013-9))

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VERSUS

Plaintiff

1. FEDERATION OF PAKISTAN
Through Chairman, FBR
Constitutional Avenue
Islamabad
2. CLASSIFICATION COMMITTEE
Through its Chairman, MCC-
Appraisement East,
Customs House,
Karachi
3. COLLECTOR OF CUSTOMS
MCC-Appraisement East,
Customs House,
Karachi
4. FEDERAL BOARD OF REVENUE
Through the Member, Customs
Having office at
FBR House,
Islamabad
5. DIRECTOR
Directorate of Post Clearance Audit-
South (Karachi),
Custom House, Karachi

Defendants

SUIT FOR DECLARATION AND INJUNCTION



ORDER SHEET

THE HIGH COURT OF SINDH AT KARACHI

Suit No. NIL (-2041) of 2023
[Ghani Global Glass Pvt. Ltd. v. Federation of Pakistan and others]

FE ORDER WITH SIGNATURE OF JUDGE(S)

1. For orders on CMA No. 15729/2023 (If granted).
2. For orders on office objections at flag "A".
3. For orders on CMA No. 15730/2023 (U/O-39, R-1&2 CPC).

Dated 13.10.2023

Mr. Ovais Ali Shah, Advocate for plaintiff.

1. Urgency granted.
2. Court fee be deposited in three days' time and the other office objections shall be considered on the next date of hearing. Office to register the suit and number be assigned.
3. Learned counsel for the plaintiff submits that plaintiff being a local manufacturer has been deprived in the economic battle by some of the importers importing neutral glass for the purposes of manufacturing "ampoules". In this regard a notification for regulatory duty was initially issued on 30.06.2021 fetching 10% regulatory duty which was later revised on 30th June, 2022 by adding another 10% making it 20% of regulatory duty on such import. Counsel submits that this was done to facilitate local manufacturing and manufacturers, manufacturing glass of such specification meant for the "ampoules". In order to avoid payment of regulatory duty of 20%, the importers started classifying such glass with another PCT Heading/Code as 7002.3200 which is not meant for ampoules. This perhaps is another classification of glass not ideally meant for manufacture of ampoules, which on such declaration avoids regulatory duty.



Plaintiff has challenged the ruling issued by the Additional Collector of Customs/ Chairman Classification Committee vide public Notice No.13/2023 dated 18.07.2023, whereby classification/PCT Code No.7002.3200 (Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C) or PCT Heading 7002.3910 (Neutral glass tubing of a kind used for the manufacture of ampoules) are considered to have fallen under the same category and the earlier one on account of its specification could also be used for manufacturing ampoules.

This could have been a possibility that the glass of such specification under earlier PCT Heading that is 7002.3200 could have been used and meant for the manufacturing of ampoules but then there is a specific classification/PCT Code being a particular specification of glass tubing manufacturing ampoules. In the first instance, the classification of both PCT Codes is to be adjudged whether are at par or otherwise, only then these two glasses could be differentiated.

Let notice in this regard be issued to the defendants as well as DAG for a date in about ten days' time. In the meantime, the impugned ruling shall remain suspended.

Plaintiff is further directed to file a statement as to all those importers whose import is at stake in case such classified glass is subjected to regulatory duty.



Sh. Muhammad Shah Siddiqui
/ Toke

Avaz Gul