

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

C.P. No. D<sup>4773</sup> of 2024

Presented on 27-9-2024  
*[Signature]*  
National Registrar (Writ)

M/s. Faisalabad Oil Refinery (Pvt) Ltd,  
Through its authorized representative  
Mr. Sarfaraz Moorad S/o Suleman Moorad  
Holding CNIC No. 42201-4546760-7  
Having its address A-28/1-2, North Western  
Industrial Zone port Qasim Authority Karachi.....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 Director,**  
Directorate of Intelligence & Investigation-Customs,  
Regional Office, 81-C Block-6, P.E.C.H.S,  
Karachi
3. **The Collector of Customs,**  
Collectorate of Customs Appraisement-(KPPI)  
Customs House,  
Karachi.....Respondents

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



**ORDER SHEET**  
**IN THE HIGH COURT OF SINDH AT KARACHI**

C.P. No.D-4773 of 2024

Date	Order with signature of Judge
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1. For orders on office objection
2. For hearing of CMA No.21168/2024
3. For hearing of main case

11.10.2024

Mr. Aneel Zia, Advocate for Petitioner a/w Ms. Saima Syed, Advocate  
Mr. Khalid Mahmood Rajpar, Advocate for Respondent  
Sardar Zafar Hussain, Advocate for Respondent  
Mr. Kashif Nazeer, Asst. Attorney General

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Mr. Khalid Mahmood Rajpar has filed parawise comments along with copy of Show Cause Notice and Seizer Memo, which are taken on record. Copy has been supplied to the Petitioner's Counsel.

On the other hand, insofar as the consignment in question is concerned, learned counsel for the Petitioner requests for passing of an ad-interim order as according to him show cause notice has been issued by the respondent and the petitioner is willing to secure the disputed amount of duties and taxes with the department and for fine will furnish post-dated cheques and indemnity bond before the Nazir of this Court. According to him, demurrage and detention charges are accruing, whereas, the finalization of proceedings would take time, hence some interim orders be passed.

In view of the above submissions, the petitioner may deposit the disputed amount of duties and taxes as



mentioned in the show cause notice in respect of Goods Declaration directly with the department, whereas, in respect of fine which may be imposed by the concerned Adjudicating Authority, the petitioner shall furnish pay order or bank guarantee in lieu of redemption fine which may be imposed in terms of SRO No.499(I)/2009 dated 13.06.2009 to the satisfaction of the Nazir of this Court and once bank guarantee or pay order is furnished, Nazir shall issue appropriate certificate for such consignment separately. Nazir's fee is fixed at Rs.10,000/- for each certificate to be issued by his office.

In view of the above, Petition has served its purpose and stands disposed of. The Petitioner shall approach the concerned Adjudicating authority with its Reply who shall proceed in accordance with law, whereas, the fate of the amount deposited with department / Nazir shall be subject to outcome of the adjudication proceedings.



Sd/- Muhammad Junaid Ghaffar  
Judge

Sd/- Mohammad Abour Rahman  
Judge

Shakeel, PS.