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IN THE HIGH COURT OF SINDH AT KARACHI.

C.P. No. D- 4241 of 2024

Presented on

31-8-2024

*[Signature]*  
Additional Registrar (Writ)

**M/S. Pole Communication Technology (Pvt.) Limited.**

Having its office at Water Land Park,  
Saggian Bypass Road, Nain Sukh, Lahore.

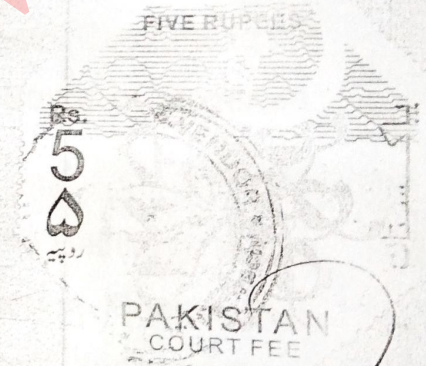
**THROUGH** its attorney:

Abdul Rehman S/O Shaikh Abdul Qadir,  
R/O House No. 351, Street No. 32, Muhalla Qasimabad, Liaqatabad,  
Karachi Central.

..... **Petitioner.**

**VERSUS**

1. Federation of Pakistan  
Through its Secretary Revenue Division,  
Ministry of Finance, Economic Affairs & Revenue,  
Chairman, Federal Board of Revenue, Islamabad.
2. The Member Customs (Operations),  
Federal Board of Revenue, Islamabad.
3. The Collector of Customs,  
MCC Appraisalment (East), Customs House, Karachi.
4. The Pakistan Telecommunication Authority (PTA),  
Through its Chairman, PTA Headquarters, Sector F- 5/1, Islamabad.



..... **Respondents.**



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

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

C.Ps. No.D-4241 & 4242 of 2024

Date

Order with signature of Judge

For hearing of main case

08.10.2024

Mr. Kashif Ali Raza, Advocate for Petitioner  
Mr. Agha Shahid Majeed Khan, Advocate files Vakalatnama  
on behalf of Respondent No.2 in C.P. No.D-4242/2024  
Mr. Kashif Nazeer, Asst. Attorney General  
\*\*\*\*\*

Mr. Muhammad Khalil Dogar, Advocate has filed Vakalatnama as well as comments on behalf of Respondents No.1 to 3 along with copy of letter dated 27.7.2024 addressed by the Chief Collector Customs to the Chief (F&C), Custom Wing, Federal Board of Revenue, Islamabad.

It appears that the grievance of the Petitioner is that the mobile handset levy imposed through Finance Act, 2018 through Section 10 of the said Act was declared illegal by this Court vide judgment dated 14.3.2023 passed in C.P. No.D-5389/2022 (*Young Tech (Pvt) Limited v. The Federation of Pakistan & others*), whereas the same was maintained by the Hon'ble Supreme Court vide order dated 22.11.2023 passed in Civil Petitions No.890-K to 909-K of 2023 (*Collector of Customs & another v. M/s. Young Tech Private Limited and others*), but despite best efforts the amount so collected is not being refunded. It is further case of the Petitioner that the directions of FTO are also not being implemented.

On perusal of the above letter dated 27.7.2024 it appears that the Chief Collector admits that the mobile



handset levy has been declared unlawful and the amount collected on this account is required to be refunded in accordance with law after seeking approval from the concerned Administration Department, however, the issue with the Collectorate is that from which head the same has to be refunded. We are afraid this is no ground for refusing or delay the request of the Petitioner.

Therefore, learned Counsel for department is directed to come prepared with instructions as to why the amount is not being refunded despite an admission to that effect. If no positive or satisfactory response is furnished on the next date, we may be compelled to secure attendance of Chairman FBR and or Chief Collector of Customs (South).

To come up on **05.11.2024**. Office to place a copy of this order in connected case.



Sd/- *Muhammad Tawab Alalwan*  
JUDGE

Sd/- *Mohammad Abdul Rahman*  
JUDGE

Shakeel, PS.

THE HIGH COURT OF SINDH, KARACHI  
CERTIFIED TO BE TRUE COPY

*Muhammad Sarfaraz*  
(MUHAMMAD SARFARAZ)  
J/C: ASSISTANT REGISTRAR (COPYING)

COPY APPLIED FOR ON: 10-10-2024

FEES ESTIMATED ON: do

ESTIMATED FEES DEPOSITED ON: do

COPY MADE READY/CERTIFIED ON: do

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COPY DELIVERED ON: do

URGENT/NORMAL FEES: \_\_\_\_\_

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EXAMINATION FEES: \_\_\_\_\_

COMPARING BY: \_\_\_\_\_

OFFICE ASSISTANT: \_\_\_\_\_

RS: 30