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

Constitutional Bench

C.P. No. D-5964 of 2024

Presented on 23.11.2024
[Signature]
Additional Registrar (Writ)

M/s. MAXELL POWER PRIVATE LIMITED,
Through its constituted attorney,
Mr. Muhammad Dawood Shah S/o Zahir Shah,
Muslim Adult bearing CNIC No. 42301-2682049-3
Having its address at,
KHEWET No. 388, Khatoni 474-475 Raiwind Sundar
Road opp. Din Textile Lahore.....Petitioner

Versus

1. **Federation of Pakistan,**
Through. Secretary, Revenue and Statistics
Chairman, FBR, Government of Pakistan,
Constitutional Avenue,
Islamabad
2. **The Collector of Customs,**
Model Customs Collectorate (West),
Customs House,
Karachi
3. **The Customs Appellate Tribunal,**
3rd Floor, Jamil Chamber, Saddar, Karachi.....Respondents

CONSTITUTIONAL BENCH MATTER UNDER ARTICLE 199 1(a)(i).

OF THE CONSTITUTION OF PAKISTAN, 1973.



ORDER SHEET
THE HIGH COURT OF SINDH KARACHI
C.P. No.D-5964 of 2024

M/s. Maxell Power Private Limited v. Federation of Pakistan & others

Date Order with Signature(s) of Judge(s)

1. For hearing of CMA No.26541/2024 (O XXXIX r 1 & 2 CPC)
2. For hearing of main case.

29.11.2024

M/s. Aneel Zia & Saima Syed, Advocates for the Petitioner.
Ms. Wajiha M. Mehdi, DAG.

Learned Counsel for the Petitioner states that he had imported consignment of Solar Inverter and the Customs Authorities assessed the goods differently as according to them the goods were different from the goods declared. Accordingly, they claimed the differential valuation of the amount of customs duty, which has to be paid on such import. Learned Counsel for the Petitioner challenged the assessment, however, the same was declined through Order-in-Original dated 12.10.2024. He has now filed an Appeal before the Customs Appellate Tribunal against the Order-in-Original, where it is still pending.

Meantime, he seeks his goods may be released subject to payment of the differential amount between his valuation and the valuation made by the Customs Authorities.

Learned DAG opposed such propositions and states that matter should at the first instance be decided by the Customs Appellate Tribunal without granting any interim relief order given to the Petitioner.

We find that Customs Appellate Tribunal is clogged up with heavy backlog of cases. Under this circumstances, it would not be fair to the Petitioner, if we would not allow release of the goods, especially, when the Petitioner is prepared and ready to pay the differential amount.

Accordingly, we ^{dispose of} this petition and order that the Petitioner may deposit the disputed amount of duties and taxes as mentioned in the Order-in-Original directly with the concerned Collectorate, whereas in respect of the fine and penalty as adjudicated in the Order-in-Original, the Petitioner shall furnish





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.

The petition stands disposed of along with pending application(s).

Sd:-

HEAD OF CONST. BENCHES

Muhammad Kasim Khan Agha
JUDGE

Sd:- Abdul Mubeen Leko
Judge

Sd:- Mrs. Sana Akram Minkes
Judge

Faizan P.A.*



THE HIGH COURT OF SINDH, KARACHI
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(MUHAMMAD SARFARAZ)
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