

IN THE SUPREME COURT OF PAKISTAN

(Review Jurisdiction)

PRESENT:

Mr. Justice Syed Mansoor Ali Shah

Mr. Justice Munib Akhtar

Mr. Justice Aqeel Ahmed Abbasi

Mr. Justice Shakeel Ahmad



Civil Review Petition No(s).1010 to 1082 of 2024

(Against the order dated 05.12.2023 of this Court in C.P.L.A No(s).972-K to 1044-K of 2022)

Model Customs Collectorate, through its Chief Collector Customs

(in CRP No(s).1010, 1025, 1026, 1051 and 1078 of 2024)

The Additional Collector of Customs

(in CRP No(s).1011, 1059, 1061 of 2024)

The Collector of Customs

(in CRP No(s).1012-1024, 1027-1050, 1052-1058, 1060, 1062-1077 and 1079-1082 of 2024)

... Petitioners

Versus

Suffiyan Shamim & others

(in CRP No.1010 of 2024)

M/s. Bawany Enterprises (Private) Limited & others

(in CRP No.1011 of 2024)

M/s. Pacific Exim Private Limited & others

(in CRP No(s).1012 and 1013 of 2024)

M/s. Agven (Pvt.) Limited & others

(in CRP No(s).1014 and 1015 of 2024)

M/s. Neelam Seeds & others

(in CRP No(s).1016-1018, 1071 and 1072 of 2024)

Mr. Deo Mal & others

(in CRP No(s).1019 and 1020 of 2024)

M/s. Jaffer Agro Services (Pvt) Limited & others

(in CRP No(s).1021, 1022 and 1076 of 2024)

M/s. Engro Fertilizers Ltd. & others

(in CRP No.1023 of 2024)

M/s. Chawla International

(in CRP No.1024 of 2024)

M/s. Fauji Fertilizer Company, Limited. & others

(in CRP No(s).1025 and 1026 of 2024)

M/s. Pak Arab Fertilizer Limited & others

(in CRP No(s).1027-1029 of 2024)

M/s. Reliance/ Commodities (Private) Limited & others

(in CRP No(s).1030 and 1031 of 2024)

M/s. Fatimafert Limited & others

(in CRP No(s).1032 and 1033 of 2024)

M/s. Rahim Bux Maitlo & others

(in CRP No(s).1034 and 1035 of 2024)

M/s. Coral Trading (Pvt) Limited & others

(in CRP No(s).1036 and 1037 of 2024)

M/s. Efert Agritrade (Pvt) Ltd.& others

(in CRP No(s).1038 and 1082 of 2024)

M/s. Agritrade (Private) Ltd. & others

(in CRP No.1039 of 2024)

M/s. MTW Pak Assembling Industries (Pvt) Limited & others

(in CRP No.1040 of 2024)

M/s. KIA Lucky Motors Pakistan Ltd. & others

(in CRP No(s).1041-1043, 1052 and 1053 of 2024)

M/s. Angro Mark & others

(in CRP No(s).1044-1046 of 2024)

M/s. Warble (Pvt) Ltd. & others

(in CRP No.1047 of 2024)

M/s. Tara Crop Science (Pvt) Ltd.& others

(in CRP No.1048 of 2024)

M/s. Lucky Commodities (Pvt) Ltd. & others
 (in CRP No(s).1049 and 1050 of 2024)
M/s. Galaxy Construction (Pvt) Ltd. & others
 (in CRP No(s).1051, 1078 and 1079 of 2024)
M/s. Ajma Chem & others
 (in CRP No.1054 of 2024)
M/s. Jullander (Pvt) Limited & others
 (in CRP No.1055 of 2024)
M/s. Exin Chemicals Corporation & others
 (in CRP No.1056 of 2024)
M/s. Fusion Global Sourcing (Pvt) Ltd. & others
 (in CRP No.1057 of 2024)
M/s. Quality Trade Link (Pvt) Ltd. & others
 (in CRP No.1058 of 2024)
M/s. Deploy Private Limited & others
 (in CRP No.1059 of 2024)
M/s. Shahzad Riaz & others
 (in CRP No(s).1060, 1062 and 1063 of 2024)
M/s. Siccotel Trading & others
 (in CRP No.1061 of 2024)
M/s. Aggrio Pakistan & others
 (in CRP No.1064 of 2024)
M/s. HMT Enterprises & others
 (in CRP No(s).1065-1067 of 2024)
M/s. Agro Trade (Pvt) Ltd. & others
 (in CRP No(s).1068 and 1069 of 2024)
M/s. Tawakkal Traders & others
 (in CRP No.1070 of 2024)
M/s. Sincorop Sciences & others
 (in CRP No.1073 of 2024)
M/s. Noor Traders & others
 (in CRP No.1074 of 2024)
M/s. Qualified Traders & others
 (in CRP No.1075 of 2024)
M/s. United Super Crops, & others
 (in CRP No.1077 of 2024)
M/s. Shan Chemical Industries & others
 (in CRP No.1080 of 2024)
M/s. E.S. Enterprises & others
 (in CRP No.1081 of 2024)

... Respondents

For the Petitioners: Ms. Masooda Siraj, ASC
 Ch. Muhammad Khalid Dogar, ASC
 Mr. K.A. Wahab, AOR
 Mr. Riaz Hussain, ADC
 Mr. Jahanzaib Abbas, ADC
 (via video link from Branch Registry Karachi)
 Raja Muhammad Iqbal, ASC

For the Respondents: Nemo (in CRP No.1017, 1021 and 1024 of 24)
 N.R.

Date of Hearing: 10.09.2025

ORDER

Syed Mansoor Ali Shah, J.- The connected review petitions arising out of the judgment of this Court dated 16.03.2023 passed in *M/s United Mobile*¹ have been dismissed by this Court vide order dated

¹ CRP No(s).1198 to 1204 of 2023 titled as *The Collector of Customs v. M/s United Mobile and others*

01.08.2025. These said review petitions arose out of the judgment of the High Court of Sindh in *New Allied Electronics*². The current review petitions also arise from the judgment of the High Court of Sindh decided on the basis of *New Allied Electronics*. Therefore, we see no reason to take a view different from the one taken by this Court in deciding the connected review petitions earlier. Therefore, these review petitions are also dismissed.

Islamabad:

10.09.2025

(Muhammad Ahmad)

² *New Allied Electronics Industries (Private) Limited v. Federation of Pakistan and others* (2017 PTD 130)