

ORDER SHEET.
IN THE ISLAMABAD HIGH COURT, ISLAMABAD.
JUDICIAL DEPARTMENT.

Writ Petition No. 563 of 2021

M/S ME 2 ENTERPRISES.

VS

FEDERATION OF PAKISTAN, ETC.

S. No. of order/ proceedings	Date of order/ proceedings	Order with signature of Judge and that of parties or counsel where necessary.
	15.02.2021.	Mr. Adnan Moton, Advocate for the petitioner.

Petitioner has filed the instant petition under Article 199 of the Constitution of Islamic Republic of Pakistan, 1973, praying for directions to the Respondent No. 2/Chief Collector (Customs) Appraisement North, Islamabad, not to seek encashment of amount deposited in the form of pay order for release of goods u/s 81 of the Customs Act, 1969, till the finalization of appeal before the Customs Appellate Tribunal, Karachi.

2. Learned counsel for the petitioner submitted that the petitioner has filed customs appeal before the Customs Appellate Tribunal Bench, Karachi, against the Order-in-Revision No. 2 of 2020, dated 06.01.2021, passed by the Director General, Customs Valuation, whereby, representation against Valuation Ruling No. 1466/2020, dated 24.08.2020, was rejected. He submitted that the appeal is pending before the Tribunal but, since, the Customs Appellate Tribunal, Karachi, is presently non-functional and no other efficacious remedy is available to the petitioner, therefore,

the petitioner has filed instant petition under Article 199 of the Constitution. He further submitted that it is apprehended that during the pendency of the appeal before the Tribunal, the pay orders furnished by the petitioner as surety for provisional release of the goods u/s 81 of the Act, 1969, would be encashed by the respondents. He, therefore, prayed for directions to Respondent No. 2 not to encash the pay orders furnished by the petitioner.

3. Perusal of the record appended with the petition revealed that the appeal before the Tribunal against the rejection of representation, vide Order in Revision No. 02/2021, is pending before the learned Customs Appellate Tribunal, Karachi, who is the appropriate forum for granting any interim relief to the petitioner, however, it is also a matter of fact that the Customs Appellate Tribunal is non-functional, therefore, the remedy available to the petitioner for any interim relief till such time the Appellate Tribunal becomes functional is under Article 199 of the Constitution before this Court.

4. In this view of the matter, Respondent No. 2 is directed not to encash the pay orders deposited by the petitioners as surety/security in terms of section 81 of the Customs Act, 1969 for provisional release of its goods till such time the Customs Appellate Tribunal, resumed its

functions, and decides the application for interim relief filed by the petitioner.

5. Instant petition stands **disposed of** in the above terms.

(LUBNA SALEEM PERVEZ)
JUDGE