

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

Writ Petition No. 597/2020  
Izat Khan  
Versus  
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.
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28.09.2020	Mr. Aamir Bilal, Advocate for petitioner, Ch. Muhammad Tahir Mehmood, AAG, Ms. Huma Noreen Hassan, Advocate for respondents.
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The petitioner, on the strength of S.R.O. 833(1)/2018 dated 03.07.2018 seeks direction against the respondents for the release of imported vehicle “Vintage Car Ford Mustang” Chassis No.71031179236.

2. According to the petitioner, the vehicle has been withheld by the custom authorities without any lawful justification as the same was imported under the S.R.O. referred above pursuant to which the import of vintage or classic cars are exempted from payment of duty and taxes in excess of cumulative amount of US\$ 5,000 per unit but also to relax other conditions and restrictions, if any, as per Import Policy Order 2016.

3. The respondents in their written comments resisted the petition on the ground that the vehicle imported by the petitioner cannot be exempted from the duty under the Import Policy Order 2016, while the S.R.O. is silent about the importability criteria and that instant writ petition has been filed with ulterior motives.

4. Heard and record examined.

5. The vehicle, Model 1967 has been seized/held at the Islamabad Dry Port since 04.10.2019, while Goods Declaration specifies the S.R.O. and HS Code as 8703 which means that the vehicle falls in the category of used automotive vehicles under PCT Code 87.03, exempted from Custom Duty, Regulatory Duty, Additional Customs Duty, Federal Excise Duty, Sales Tax and Withholding Tax as are in the excess of cumulative amount of US\$ 5,000 per unit.

6. This Court earlier in the case of **“Meena Munawar Khan V. Federation of Pakistan and others (W.P.4024/2019)”** while placing reliance on the judgment of Hon’ble Sindh High Court in **“Moeen Jamal Abbasi V. The Federation of Pakistan, (C.P.D-42/2019)”** held that:-

“It is not denied that the vehicle imported by the petitioner is of 1966 Model i.e. manufactured prior to 01.01.1968. It is also an admitted position that the vehicle imported by the petitioner is designed for the transport of persons and cannot transport ten or more persons including the driver. Since it is also not denied that on the basis of the said notification dated 03.07.2018, the import of the said vehicle would not entail any customs duty, regulatory duty, additional customs duty, federal excise duty, sales tax and withholding tax in excess of the cumulative amount of US Dollars 5,000, the petitioner cannot be deprived any further from the release of the said vehicle upon payment of US Dollars 5,000. As regards the contention of the learned counsel for respondents no.3 and 4 regarding the Import Policy Order, 2016 not being amended, this was adequately dealt with by the Hon’ble High Court of

Sindh in paragraph 5 of the said judgment dated 11.09.2019.”

7. The case of the petitioner squarely entails identical facts and proposition, therefore, deserves the same treatment. The instant writ petition is accordingly allowed and the respondents are directed to release the vehicle “Vintage Car Ford Mustang” Chassis No.71031179236, imported by the petitioner within a period of seven days on payment of US\$ 5,000 (if already not paid) in terms of the Notification S.R.O. 833(1)/2018 dated 03.07.2018. There shall be no order as to costs.

(FIAZ AHMAD ANJUM JANDRAN)  
JUDGE

Imran