

ORDER SHEET
IN THE ISLAMABAD HIGH COURT, ISLAMABAD
JUDICIAL DEPARTMENT

W.P. No.2212 of 2020
M/s Global Marketing Services (GMS)
Versus
Federal Board of Revenue through its Chairman and others

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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26.08.2020	Ms. Naziran Malik, Advocate for the petitioner. Ch. Muhammad Nawaz, Advocate for the respondents.
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Through the instant writ petition, the petitioner, M/s Global Marketing Services (GMS), seeks a direction to the respondents to release the consignment of goods on the furnishing of security in the form of a pay order for the differential amount of taxes paid by the petitioner and the amount which according to the Department is payable by the petitioner.

2. The petitioner's case is that the consignment imported by the petitioner is exempt from the payment of duties and taxes on account of the entry in Serial No.22, Table E of the Fifth Schedule to the Customs Act, 1969.

3. Learned counsel for the respondents submits that according to the provisional assessment of the duties and taxes payable with respect to the Goods Declaration ("G.D.") No.961, dated 20.07.2020 filed by the petitioner comes to Rs.4,689,411/-. He further submits that if a pay order for the said amount is furnished by the petitioner, the consignment of goods imported by the petitioner under the above mentioned G.D. would be released bearing in mind that the imported consignment comprises of perishable goods.

4. In this view of the matter, the instant petition is disposed of with the observation that

the consignment of goods imported by the petitioner under G.D. No.961, dated 20.07.2020 may be released on the furnishing of security in the form of pay order for an amount of Rs.4,689,411/- in favour of respondent No.2. The petitioner shall ensure that the pay order remains valid and encashable until an order is passed on the question whether the said consignment of goods was exempted from duties and taxes.

(MIANGUL HASSAN AURANGZEB)
JUDGE

Ahtesham*