

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

**W.P No. 769 of 2021**

**M/s Zakriya Carpets.**

**VS**

**Additional Collector (Adjudication).**

<b>S. No. of order/ proceedings</b>	<b>Date of order/ proceedings</b>	<b>Order with signature of Judge and that of parties or counsel where necessary.</b>
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**24.03.2020.**

**Mr. Waseem Sajjad Zafar, Advocate for the  
petitioner.**

**Mr. Muhammad Amin Feroz Khan,  
Advocate for the respondent.**

Petitioner has invoked the constitutional jurisdiction of this Court by way of filing instant writ petition under Article 199 of the Constitution of Islamic Republic of Pakistan, 1973, seeking following prayer:-

*“That the goods of the petitioner may very kindly be released and consider the petitioner’s contention as the petitioner is ready to pay the duty taxes through pay order which may not be cashed till the decision of this writ petition in the supreme interest of justice, equity & Fair play. Any other alternative relief, which this Honourable Court deems fit, just and appropriate in the circumstances of the case and in the interest of justice may kindly be allowed to the petitioner.”*

2. During the Course of the arguments, it was pointed out by the learned counsel for the respondent that no appeal has been filed by the petitioner before the Collector Appeals against Order in Original No.164 of 2020 dated 29.12.2020, passed by the learned Additional Collector (Adjudication), whereby the confiscation of the seized Persian Carpets has been ordered but taking a lenient view, the

rightful owner of the goods is allowed to redeem the same on payment of redemption fine equal to the 30% of the appraised value of seized carpets in addition to the leviable duties and taxes under SRO 499(I)/2009 dated 13.06.2009. With regard to the vehicle i.e. Hino Trailer bearing registration No. TLB-117 Model 1992 and chassis No. GN2KMB-10281, the learned Additional Collector allowed its release to its lawful owner subject to the payment of 20% redemption fine of the value of the seized vehicle in terms of SRO 499(I)/2009 dated 13.06.2009.

3. Learned counsel for the petitioner confirmed the fact that no appeal has been filed assailing the Order in Original before Collector (Appeals).

4. In view of the above statement of the learned counsel for the respondent which has been affirmed by the learned counsel for the petitioner, I am of the considered view that by not challenging the findings of the learned Additional Collector, vide Order in Original No. 164/2020 dated 29.12.2020 before the appellate forum, the same has now attained finality and it is presumed that the same has been accepted by the petitioner, thus, the instant petition is misconceived as no directions can be given to the respondents suggesting for mode of payment of duties and taxes in pursuance of findings issued, vide Order in Original No. 164/2020.

5. In this view of the matter, instant petition is not maintainable, hence, *dismissed* accordingly. Before parting with the order I would like to observe that filing of false and frivolous litigation has become a practice now a days which on one hand wastes the precious time of the courts and on the other causes delay in decision of the cases involving genuine issues of the litigants, which practice needs to be curbed by the Courts by taking serious steps in this regard. Therefore, a cost of Rs. 50,000/- has also been imposed on the petitioner.

**(LUBNA SALEEM PERVEZ)**  
**JUDGE**