

## **Taxhelpline Case No. 102 of 2013**

**[INLAND REVENUE APPELLATE TRIBUNAL]**

**Customs Appeal No. 159/2012 Date of order 28/05/2013**

**Member (Judicial)**

**Rana Muhammad Tayyab, Advocate for appellant. Mr. Zulfiqar Ali,  
Inspector for Respondent**

**M/s. Sajjad Ali, Lahore. Appellant  
Vs  
Collector of Customs, etc. Respondents**

ORDER---On the last date of hearing i.e. 27.05.2013, the main appeal was dismissed for non prosecution. Furthermore, on the same date learned counsel for the appellant moved an application for restoration of the appeal on the ground that he was busy before the Honourable High Court, Lahore and could not attend the hearing before this Bench on the specific point of time. He therefore, requested for restoration of the appeal prayed that his absence was neither willfully nor intentional.

On the other hand, learned Departmental Representative does not oppose the application. Hence, the instant appeal is restored its original number.

On 13.03.2013 the respondent was directed to get impugned vehicle re-tested from independent Laboratory of Islamabad and get report regarding side cut, welded and tampered fully or partially of the chassis frame of the said vehicle. In compliance of the said order the Departmental Representative produced report which has been placed on the record. To come up for further proceedings on 05.06.2013.

Learned counsel for the appellant stated that the appellant is willing to pay duty and taxes of the vehicle bearing registration No. IDA-9038 having chassis No. MSIII-003916. According to the Lab. Report dated 23-04-2013 the chassis number of the said vehicle has not been tampered/self punched.

On the other side Mr. Zulfiqar Ali appearing on behalf of the respondent has no objection if the appellant is ready to pay duty and taxes leviable thereon.

In view of the above position, the appeal is accepted and the appellant is directed to pay the leviable duty and taxes plus redemption fine equivalent to 30% (thirty percent).

Appeal disposed of.

-----  
Disclaimer /Note: We have reproduced the judgment for facilitation of readers, however, the readers must study the original or certified copy of the above said judgment before referring it in any Court of Law. The judgment as reproduced above is a reported judgment available in law magazines and journals namely **2013 PDS 1312**.  
-----