

IN THE SUPREME COURT OF BANGLADESH
HIGH COURT DIVISION
(SPECIAL ORIGINAL JURISDICTION)

Writ Petition No. 7595 of 2025

With

Writ Petition No. 6406 of 2025

In the matter of:

An application under article 102 of the Constitution of the People's Republic of Bangladesh.

AND

In the matter of:

H.M. Steel and Industries Limited

... Petitioner (in the W.P. No. 7595 of 2025)

M/s. R.B. Con-cast and Re-Rolling Mills (Pvt.) Limited

...Petitioner (in the W.P. No. 6406 of 2025)

-Versus-

National Board of Revenue and others

... Respondents (in all the Writ Petitions)

Mr. Zainul Abedin, Senior Advocate with

Mr. Md. Mizanul Hoq Chowdhury, Senior Advocate

Mr. Hasan Mohammed Reyad, Advocate

...For the petitioner (in all the Writ Petitions)

Mr. Abdullah Al Mahmud, D.A.G. with

Mr. Tanim Khan, D.A.G. with

Dr. Mohammad Soeb Mahmud, A.A.G.

Mr. Md. Abul Hasan, A.A.G.

Mr. Monjur Elahi, A.A.G. and

Mr. Md. Tareq Rahman, A.A.G

... For the respondents

Heard on: 02.09.2025

Judgment on: 04.09.2025

Present:

Justice Sardar Md. Rashed Jahangir

And

Justice Sheikh Abu Taher

Sardar Md. Rashed Jahangir, J:

In both the writ petitions identical question of law having been raised based on identical facts and Rules Nisi have been issued in an

identical term, thus, both the writ petitions are heard together and disposed of by this single judgment.

In Writ Petition No. 7595 of 2025, Rule Nisi was issued as follows:

“Let a Rule Nisi be issued calling upon the respondents to show cause as to why the Order issued under Nathi No. 08.01.0000.53.02.029.22/234 dated 24.04.2025 issued by the respondent No. 3 excluding the petitioner's imported Ferrous Waste and Scrap Covered under Bill of Entry No. C-2324039 dated 12.12.2024 from H.S. Code No. 7204.49.00 without due process of law (Annexure-H) should not be declared to have been passed without lawful authority and is of no legal effect and/or pass such other or further order or orders as to this Court may seem fit and proper.”

Relevant facts necessary for effective disposal of these Rules Nisi are that the petitioners are private limited companies incorporated under the Companies Act of the land and engaged in manufacturing M S Billet, Steel/Iron Rod, Bar, Angle by using Scrap, Iron, Ferromanganese, Ferrosilicon, Silicomanganese and MS Billet e.t.c.

For the purpose of importation/collection of raw materials, the petitioners have obtained Import Registration Certificate (IRC) from the office of the Chief Controller of Imports and Exports under the Ministry of Commerce of the Government of Bangladesh entitling them to import

necessary raw materials of different amounts. The petitioners for the purpose of importation of raw materials from Singapore and Hong Kong, opened Letter of Credit being No. 067024010281 dated 25.11.2024 from AB Bank PLC, Chattogram and Letter of Credit No.0000021524020223 of Pubali Bank PLC, Kawran Bazar, Dhaka, respectively. After arrival of the goods at Chattogram port through their C&F Agent submitted Bills of Entry Nos. C-2324039 dated 12.12.2020 and C-176309 dated 23.01.2025, respectively, declaring the consignments under H.S. Code No. 7204.4900 with the description of Ferrous Waste and Scrap consisting of plate and structural scrap. The release of the consignments were stopped/detained and thereafter physical verification of the goods were done and after examination it was detected that the goods were (a) Scrap (H.S. Code No.7204.49.00), (b) Used Rod (H.S. Code 7215.90.00), (C) Used H-section Beam (H.S. Code No.7216.33.00, and (d) Used flat rolled sheet (H.S. Code No.7208.51.90). In physical verification it was also found that the imported goods can be sold in open market. Since the importers are entitled to import only Ferrous Waste and Scrap consisting of plate and structural scrap under H.S. Code 7204.49.00 for using those as raw materials in their steel mills, as such, it was suggested that the concerned Customs, Excise and VAT Commissionerate should verify the use of the imported raw materials, ensuring that those are being used in accordance with the Rules and Procedure. Since the respondents, the Customs House, Chattogram did not allow the petitioners to release their imported goods and as such, the petitioners filed representation before the National Board of Revenue

(hereinafter referred as 'NBR') (Annexure-'F' to the Writ Petition No. 7595 of 2025 and Annexure-'Q' to the supplementary Affidavit dated 18.08.2025 to the Writ Petition No. 6406 of 2025). The NBR under a memo dated 27.01.2025 in Writ Petition No. 7595 of 2025 asking opinion from the Commissioner of Customs, Customs House, Chattogram regarding the representation of the petitioner for release of the goods and thereafter, the Commissioner of Customs vide memo dated 05.02.2025 recommended to assess and release the goods as per previous directive of the National Board of Revenue dated 23.02.2021 (Annexure-'G-1' to the Writ Petition No. 7595 of 2025). It is to be mentioned here that in the case of Writ Petition No. 6406 of 2025, the Commissioner of Customs, Customs House, Chattogram at his own instance sought for a direction from the NBR regarding assessment and release of the goods and the NBR under the signature of its Second Secretary has given directive with certain observations stating that there is no scope to assess and release the imported goods of the petitioners as waste and scrape, since the imported goods can be reused. Challenging the opinion and direction of the NBR, the petitioners moved before this Court and obtained the Rules Nisi.

Mr. Zainul Abedin, learned Senior Advocate appearing with Md. Mizanul Hoque Chowdhury, learned Advocate for the petitioner submits that the petitioners are duly enlisted and registered under the Bangladesh Investment Development Authority having Industrial Import Registration Certificates (IRC) and engaged in manufacturing steel/iron and iron products. He next submits that as per the approval of

Bangladesh Investment Development Authority the petitioners are entitled to import raw materials under the name and style Scrap, Sponge Iron, Ferromanganese, Ferrosilicon, Silicomanganese and M S Billet etc. The petitioners used to import raw materials of old and used scrap. Referring to the part 'Kha' of Appendix- 1 to the Import Policy Order, 2021-2024, he further submits that under clause, (4) of the aforesaid part, no secondary, substandard quality, sub or below quality or old, used and rejected goods can be imported, meaning thereby, the aforementioned goods are prohibited for importation, save and except, the waste and scrap which can be imported as raw materials under the heading 7204 under clause 16(Ka) of article 21 of the Import Policy Order, 2021-2024 by the approved actual user in it's industry of steel re-rolling and iron manufacturing. He further submits that the used rejected or scrap iron can only be imported as raw materials by the actual user for the purpose of steel or iron manufacturing industry. It is further contention of learned Advocate of the petitioners that for the said purpose the petitioners' obtained importation entitlement from the Bangladesh Investment Development Authority (BIDA), an authority created, under section 17 of the Bangladesh Investment Development Authority Act, 2016, which is a special law and shall have overriding effective upon all the general laws. Under the aforesaid approved entitlement the petitioners are importing waste and scrap from various countries and the respondents in the customs office consistently allowed such importation to the steel manufacturing industries. In the instant case, when the goods were arrived in the Customs Station, Chattogram after observing all the legal

formalities the respondents of the Customs House, Chattogram recommended to assess and release the goods as per earlier directive of the NBR under Nathi No. 08.01.0000.53.03.43.17/108 dated 23.02.2022. But the NBR in a discriminatory way in violation of the right guaranteed under article 27 of the Constitution arbitrarily refused to release the goods of the petitioners vide memo dated 24.04.2025. Referring to several Bill of Entries, he next submits that under those assessments identical goods having been released. He further submits that Customs Authority including the NBR in earlier occasions consistently assessed and released the goods with certain conditions in order to ensure that the imported goods are being used as raw materials in actual steel industries, but for an unknown reason the respondent NBR, for the first time refused to assess and release the goods of the petitioners. He continues to submit that the aforesaid order of the NBR, not only violative fundamental right of the petitioners but also discriminatory which is ultra vires article 27, 29 and 40 of the Constitution of Bangladesh.

He next submits that even after refusal to assess and release the goods of the petitioners, the respondents allowed one M/s. Kamal Steel Re-rolling Mills Limited to get released similar consignment under Bill of Entry No. C-281317 dated 05.02.2025 and the assessment and release of the goods were duly approved by the concerned commissioner on 28.05.2025 (Annexure- 'S' and 'S-1' to the supplementary affidavit dated 31.08.2025 to the Writ Petition No. 7595 of 2025).

He finally submits that as per interim directions of this Court dated 07.05.2025 (Writ Petition No. 7595 of 2025) and 15.05.2025 (Writ

Petition No. 6406 of 2025) the goods can be safely released without any violation of law.

On the other hand, Mr. Abdullah Al Mahmud, learned Deputy Attorney General appearing for the respondents submits that the goods were imported upon false declaration, declaring the imported goods under H.S. Code No. 7204.49.00 under the name and style Ferrous Waste and Scrap. The NBR after examining the First Schedule to the Customs Act together with the Explanatory Note of World Customs Organization categorically found that the imported goods with or without repair or renovation can be used further and as such, some of the goods cannot be assessed and released under the description waste and scrap (under heading 7204).

Referring to the physical verification report, he further submits that on physical examination the imported goods were found to be (a) Scrap, (b) Used rod, (c) Used H-section Beam and (d) Used roll sheet, out of which only scrap can be assessed and released under H.S. Code No. 7204.49.00, thus, rest of the goods apart from those of the scrap cannot be assessed and released in favour of the petitioners.

He next submits that from the physical verification reports it transpires that most of the goods cannot be assessed under the H.S. Code 7204.49.00 and the suggested H.S. Code were 7215.90.00, 7216.33.00 and 7208.15.90; where from a dispute regarding the H.S. Code having been arisen. In such situation the Apex Court of the country consistently held that no dispute regarding H.S. Code can be resolved in writ jurisdiction.

Heard learned Advocate for the petitioners, learned Deputy Attorney General for the respondents, perused the writ petitions, supplementary affidavits, affidavits-in-opposition and reply to the affidavit-in-opposition and relevant provisions of law.

It is an admitted facts that the petitioners are private limited companies engaged in producing steel and steel products having Import Registration Certificates (IRC) and duly registered with the Bangladesh Investment Board Authority. It is also admitted that the petitioners imported some scrap, waste and used Iron, Roll sheet and H-section Beam.

Under the law of the land, in particular, under clause (4) of Part- 'Kha' of the Appendix-1 to the Import Policy Order, 2021-2024, such secondary, substandard, low standard, used scrap or iron is prohibited from importation. Meaning thereby those are cannot be imported in general.

Under section 3 of the Imports and Exports (Control) Act, 1950, the Government is authorized to impose conditions, prohibition, restriction and otherwise control the import and export of goods of any description etc. and being authorized under the aforesaid provision, the Government of Bangladesh promulgated the Import Policy Order, 2021-2024. Under article 21(16) of the said order, it is contemplated that the general prohibition of importing low, substandard, used or rejected goods cannot be applicable for the actual user of raw materials in their industry for the purpose of producing its product from iron and steel waste scrap under heading 72.04; meaning thereby, apart from the steel

or iron producing industry no one is permitted to import iron and steel waste and scrap. The petitioners having been granted the entitlement of importation under section 17 of the BIDA Act, 2016 and after opening L/Cs imported some waste and scrap, used rod, iron, H-section beam and roll sheet from Hong Kong and Singapore as raw materials for the purpose of using in their industries. After arrival of the goods at Chattogram port, the customs authority detained consignments and upon holding physical verification, found that all the imported goods cannot be classified under H.S. Code No.7204.49.00. From the note sheet of the Customs Authority (Annexure-‘E’ to the Writ Petition No. 7595 of 2025), it transpires that there was an opinion that since the importer being industrial undertaking having IRC, imported raw materials of ferrous waste and scrap consisting of plate and structure and as such, it was recommended to the concerned customs authority to ensure that the imported goods are being used properly in the industries for the purpose of their manufacturing. Thereafter, since the concerned customs authority did not take any initiative to assess and release the goods, the petitioner made representation to the NBR and the NBR upon receiving the representations by separate memo asking opinion from the concerned customs commissionerate. The Commissioner of Customs, Customs House, Chattogram under different memos stated that earlier the NBR under Nathi No.08.01.0000.53.03.43.17/108 dated 23.02.2022 gave permission to assess and release similar goods upon certain conditions, ensuring its proper use as raw materials in the concerned industry and thereby, it was opined that in the light of aforesaid directive of the NBR

of the year, 2022, the goods can be assessed and released. Upon receipt of the opinion from the concerned commissionerate, the NBR upon examination found that all the imported goods cannot be classified under the heading waste and scrap (72.04) and decided that there is no scope to assess and release the goods.

Having gone through the impugned order (Annexure-‘H’), it appears to this Court that in passing the order, the NBR categorically examined the Explanatory Note of World Customs Organization and held that:

“এ প্রসঙ্গে WCO explanatory note এর (7th edition) section note XV 8(a) এর ব্যাখ্যা নিম্নরূপ-

- (i) *In this Section, the following expressions have the meanings hereby assigned to them:*
- (ii) *Metal goods definitely not usable as such because of breakage, cutting up. wear or other reasons."*

অধিকন্তু Explanatory note এ XV-7204-1 waste and scrap এর ব্যাখ্যায় উল্লেখ আছে যে

"(A) WASTE AND SCRAP

The heading covers waste and scrap of iron or steel, as defined in Note 8 (a) to Section XV.

Such waste and scrap of iron or steel is of a miscellaneous nature and generally takes the form of:

(1) Waste and scrap from the manufacture or mechanical working of iron or steel (e.g. crop ends, filings and turnings).

(2) Articles of iron or steel, definitively not usable as such because of breakage, cutting up, wear or other reasons and waste and scrap of such articles; such iron or steel waste and scrap is usually prepared by means of the following processes, in order to adapt it to the dimensions and qualities required by the users: Waste and scrap is generally used for the recovery of metal by remelting or for the manufacture of chemicals.

But the heading excludes articles which, with or without repair or renovation, can be re-used for their former purposes or can be adapted for other uses;

it also excludes articles which can be refashioned into other goods without first being recovered as metal.

Thus, it excludes, for example, structural steelwork usable after renewal of worn-out parts: worn railway lines which are usable as pitprops or may be converted into other articles by re-rolling; steel files capable of re-use after cleaning and sharpening."

On a bare reading of the aforesaid findings, it appears that it is stated that under operation of the exclusion clause all the imported goods cannot be actually assessed under H.S. Code 72.04. Meaning thereby, some of the goods are prohibited under part-‘Kha’ of the Appendix-1 to

the Import Policy Order 2021-2024. The exception is that the industrial undertaking being actual user of raw materials in accordance with their import entitlement can import iron and steel waste and scrap. Meaning thereby the used rejected steel, sub and low standard scrap and iron and steel can be imported by the actual user of raw materials.

From the supplementary affidavit dated 14.08.2025, the petitioners at paragraph No.13 referring certain Bills of Entry asserted that under which the customs authority permitted some industrial undertakings to import used low or substandard and rejected rod and iron which are similar of the imported goods and may not be classified under heading 72.04 and it is further contended by the petitioners that the respondents, customs authority consistently by their practices allowed steel and iron producing factories to import certain used and waste iron and steel even beyond the classification under heading 72.04. For ready reference, the table specified at the paragraph No. 13 of the said supplementary affidavit is reproduced herein below:

| SL. No. | Name of Importers | Bill of Entry | Related Nathi & Letter No. |
|---------|--|----------------------------|--|
| 1. | Shahariar Steel Mills Limited | C-69488 dated 11.01.2022 | NBR's letter dated 23.02.2022 (Annexure-I to the Writ Petition) |
| 2. | Golden Ispat Limited | C-207750 dated | ନାଥୀ ନଂ- ୧୫୪୪/ଏମ୍ପି/ସେକ୍ସନ-୪(ଏ)/୨୦୨୧-୨୦୨୨/୨୯୫୬୫ (କାମ୍ପ) (Annexure-J to the Writ Petition) |
| 3. | H.M Steel & Industry Limited | C-515579 dated 30.03.2023 | Note-11 of Nathi No. ନାଥୀ ନଂ- ୫/କାଃହାଃଚଢ଼ିଃ/ ସେକ୍ସନ- ୪(ଏ)/୧୦୭/ସୁକ୍ଷ୍ମାୟନ/୨୦୨୫ (Annexure-F- 1 to the Writ Petition) |
| 4. | Kamal Steel & Re-Rolling Mills Limited | C-2081199 dated 10.11.2024 | Letter dated 03.12.2024 contained Nathi No. ନାଥୀ ନଂ- ୫/କାଃହାଃଚଢ଼ିଃ/ ସେକ୍ସନ- |

| | | | |
|----|--|------------------------------|---|
| | | | চ(এ)/১৯৫৪/শুল্কায়ন/২০২৪/৪৭৭৯৪ (২) (Annexure-O (I) to the Supplementary Affidavit) |
| 5. | Kamal Steel & Re-Rolling Mills Limited | C-281317 dated 05.02.2025 | নথি নং-৫/কাঃহাঃচটঃ//সেকশন- চ(এ)/১১৬২/শুল্কায়ন/২০২৫/ dated 28.05.2025 {Annexure-N(II) to the Supplementary Affidavit} |

Apart from that by way of affidavit-in-reply dated 31.08.2025 annexing Annexure-‘S’ series, it is further contended that one M/s. Kamal Steel Re-rolling Mills Limited imported similar goods covered under the Bill of Entry No. C-281317 dated 05.02.2025 and those goods are assessed and released ultimately by the authority of the Customs House, Chattogram on 22.07.2025 even after refusal of release the petitioners’ goods.

It is the contention of the petitioners that it is the consistent practice of the customs authority that to release the goods with certain conditions following the earlier direction of the NBR dated 23.02.2022, ensuring that the imported goods are not misused and thereby using as raw materials of the concern industries. On going through the aforesaid table having been mentioned through supplementary affidavit dated 14.08.2025, together with the affidavit-in-reply dated 31.08.2025, it appears to this Court that the respondents, customs authority through their practice allowed the steel and iron producing industries to import certain goods even with deviation of the prohibition and restriction imposed by the Import Policy Order 2021-2024 and it is the contentions of the Petitioners that having been informed by the instruction/assurance of that practice of the respondents, customs authority the petitioners

upon opening L/C imported certain goods which are usually allowed to release and use for their industrial purpose as raw materials and now, the respondents cannot be turned around refusing to release the imported goods.

On going through the Import Policy Order, 2021-2024, it appears that the used and waste iron and steel waste and scrap are prohibited from importation in general. Only the steel or iron products manufacturing industries are allowed to import waste and scrap for the purpose of their production. The customs authority including NBR in several occasions allowed several industries to import waste and scrap, used, sub or low standard iron and steel scrap with deviation of the provision of the Import Policy Order, 2021-2024 upon ensuring that those are being used by the actual user as raw materials. Upon query learned Deputy Attorney General could not show us contrary to the practice, save and except the present cases.

In the instant cases, this Division at the time of issuance of the Rules gave an interim direction as follows:

“Pending hearing of the Rule, the respondent No. 4 is directed to release the petitioner's imported goods covered under Bill of Entry No. C-2324039 dated 12.12.2024 subject to escorting the said goods to the premises of the petitioner's factory situated at Jaldha, Dangarchar, Karnaphuli, Chattogram and melt the goods through furnace of the petitioner's automatic re-rolling mills in

presence of Customs Officials at the cost of the petitioner within 48(forty eight) hours from the date of receipt a copy of this Order.”

Meaning thereby this Court after observing the practices and to ensure actual use in the concerned industries directed the respondents to allow the petitioners in accordance with the practice, even those are in deviation from the stipulation of the Import Policy Order, 2021-24.

Mr. Mahmudul Islam in his Constitutional Law of Bangladesh (Third edition) stated that :

5.137) In running the governmental functions, the public authorities often make representations in the shape of information, instruction and assurance and people invariably rely on those information, instruction or assurance in shaping their conduct. In many cases the public authorities adhere to their representation. But due to various reasons, the public authorities are found to repudiate their representation leaving the people to suffer for their good faith reliance. Doctrine of equitable estoppel is based on notions of morality and justice and it can be argued that a governmental action should exhibit even higher standard of morality and justice. But the government and public authorities invariably claim immunity against estoppel. The reason for claiming immunity is that the government derives the power to

govern from the people and this power must be exercised in public interest and for public good. Through its legislative and executive branch, the government frames policies, enacts laws, promulgates rules and regulations and administer them in the same public interest and for public good.”

In M.P. Sugar Mills v. U.P. (AIR 1979 SC621) the government notified under s.4A of Sales Tax Act that new industrial units would be allowed exemption for three years. The appellant company wanted to establish a vegetable oil mill and was assured by the Chief Secretary about the exemption and the appellant company established the mill. Subsequently, the government rescinded its decision to grant exemption. The Supreme Court, upon consideration of a long line of cases in the English, Indian and American jurisdiction, held that the government was bound by the promise if it had been made by an agent having authority to make such promise and if such promise was not contrary to law even though it might relate to its sovereign function. Later in Jit Ram v. Haryana the Supreme Court disagreed with the decision in M.P. Sugar Mills to hold that estoppel was not available against the executive functions of the State. But the

Supreme Court re-affirmed M.P. Sugar Mills in India v. Godfrey Philips (AIR 1986 SC806).

In the premises above, it is found that doctrine of equitable estoppel is based on the notions of morality and justice, it was submitted that the action of the Government should be followed high standard of morality and justice, meaning thereby, the Government or public authorities often make decision in the shape of information, instruction and assurance and the public/citizen invariably rely on this assurance in shaping their conduct and now the governmental authorities cannot be allowed contrary to their assurance and such doctrine of promissory estoppel having been adopted by our Apex Court in the case of Collector of Customs, Customs House, Chittagong Vs. A. Hannan reported in 42 DLR(AD) 167.

In the case of Union of India (UOI) and others Vs. Godfrey Philips India Limited, reported in AIR(1986)(SC) 806, the Supreme Court of India referring to the judgment of Motilal Sugar Mills Vs. State of Uttar Pradesh {(1979)118 ITR, 326(SC)} held as under:

“The law may therefore now be taken to be settled as a result of this decision that where the Government makes a promise knowing or intending that it would be acted on by the promises and, in fact, the promisee, acting in reliance on it, alters his position the Government would be held bound by the promise and the promise would be enforceable against the Government at the instance of the

promises, It is elementary that in Republic governed by the rule of law, no one, howsoever high or low, is above the law. Everyone is subject to the law as fully and completely as any other and the Government is no exception. It is indeed the pride of constitutional democracy and rule of law that the government stands on the same footing as a private individual so far as the obligation of the law is concerned: the former is equally bound as the latter. It is indeed difficult to see on what principle can a government, committed to the rule of law, claim immunity from the doctrine of promissory estoppel. Can the government say that it is under no obligation to act in a manner i.e. fair and just or that it is not bound by the considerations of "honesty and good faith"? Why should the government not be held to a high "standard of rectangular rectitude while dealing with its citizens"?..... It was laid down by this Court that the government cannot claim to be immune from the applicability of the rule of promissory estoppel and repudiate a promise made by it on the ground that such promise may fetter its future executive action.

In the case of *Century Spinning and Manufacturing Company Limited v. Ulhasnagar Municipal Council* reported in (1970) 3SCR 854, the Indian Supreme Court held that Public bodies are as much bound as

private individuals to carry out representations of facts and promises made by them, relying on which other persons have altered their position to their prejudice.

Under the case in hand, the respondents consistently followed a practice even with deviation from the provision of the Import Policy Order allowing the persons like petitioners to import and release raw materials for the use of their industrial undertaking ensuring actual use. Now taking the plea, the law is not permitted to release all the goods although similar goods were assessed and released consistently even taking into consideration the provisions of the Import Policy Order together with the explanation given in the explanatory note of World Customs Organization (WCO).

The Rules of law demands that each or every law and command, enactment or rules has to be brought to the knowledge or notice to the general (people) by means of articulate statement or practices.

Under the case in hand, the respondents by their practices articulated to the persons like importers that for the purpose of actual use even with deviation they can import scrap or waste. And now they should not be allowed to take a stand detrimental to the petitioners, because even after refusal of release of the goods of the petitioners, one of the industry named, M/s. Kamal Steel Re-rolling Mills Limited having been allowed to import and thereby released similar goods.

In the premise above, we are of the opinion that justice would be best served, if the customs authority is hereby directed to release the petitioners' imported goods covered under Bills of Entry No. C-2324039

dated 12.12.2024 and C-176309 dated 23.01.2025 upon realization of duties and charges in accordance of the directive of NBR dated 23.02.2022 subject to escorting the said goods to the premises of the petitioners' factories in order to ensure melting the goods through furnace of the petitioners' automatic re-rolling mills in the presence of Customs Officials at the cost of the petitioners within 7(seven) working days from the date of receipt a copy of this order, ensuring the actual use of the imported goods.

However, if the respondent/NBR is of the opinion that such importation with deviation from the Import Policy Order cannot be allowed anymore that should be notified publicly, articulating that after the notification no one can be allowed to import such goods with deviation of the provisions of the Import Policy Order, 2021-2024.

With the aforesaid observation and direction, the Rules are disposed of.

Communicate the judgment and order at once.

Sheikh Abu Taher, J:

I agree.