

**ORDER SHEET**  
**IN THE HIGH COURT OF SINDH KARACHI**  
**C.P No. D-7216 of 2022**

<b>DATE</b>	<b>ORDER WITH SIGNATURE OF JUDGES</b>
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Fresh case

1. For orders on Misc. No.30523/2022 (Urgent Application)
2. For orders on Misc. No.30524/2022 (Exemption Application)
3. For orders on Misc. No.30525/2022 (Stay Application)
4. For hearing of Main Case

**23.11.2022**

Mr. Imran Iqbal Khan, Advocate for the petitioner

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1. Urgency application is granted.
2. Exemption granted subject to all just exceptions.

3&4. As per the learned counsel for the petitioner, the application under section 25-A of the Customs Act, 1969, against the impugned Ruling is pending before the Director General Valuation and he states that the petitioner is willing to secure the differential amount of duties and taxes with the Nazir of this Court.

On securing the different amount with the Nazir of this Court, as above, Mr. G.M Bhutto, learned Assistant Attorney General, who is present in the Court has waived notice of this petition and has not disputed the release of the consignment of the petitioner.

In the circumstances, by way of an interim arrangement since the consignment is incurring storage charges at the port, let the undisputed quantum of duties and taxes be deposited with the Collectorate/Department and the disputed amount of the duties and taxes be secured before the Nazir of this Court, by way of pay order(s)/bank guarantee, in respect of the consignment(s) stipulated *supra*, the Nazir shall issue appropriate certificate(s). If the amount is secured by way of pay order(s), the Nazir shall invest the amount in profit bearing instruments, as per the Rules.

Upon deposit of the undisputed quantum of duties and taxes with the Collectorate/Department and presentation of the certificate(s) issued by the Nazir, the concerned Collectorate/Department shall release the consignment(s) forthwith.

The fate of the amount secured *supra* shall be subject to the outcome of the application pending before the Director General Valuation.

This petition, alongwith pending application(s), is disposed of in terms herein.

JUDGE

JUDGE

*SM*