ORDER SHEET
THE HIGH COURT OF SINDH, KARACHI
C. P. No. D-7127 of 2026

Dated: Order with signature of Judge(s)

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1. For hearing of CMA No.28420/2026.
2. For hearing of Main Case.

06.11.2026:

Mr. M. Bilal Qureshi, Advocate for the Petitioner.
Ms. Mahreen Ibrahim, D.A.G.

Mr. Sardar Zafar Hussain, Advocate files his Vakalatnama on behalf of Respondents No.2 and 3, which is taken on record.

Learned Counsel for the Petitioner submits that Appeal preferred by him against Assessment Order dated 17.09.2026 in respect of GD No. KAPS-IB-43212 dated 10.09.2026 is pending before Collector (Appeals) at Karachi. He prays for Order that the undisputed quantum of duties and taxes may be deposited with the Collectorate / Department and the disputed amount of 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) covered by this petition. Counsel for Respondents Nos.2 and 3 acknowledges that there is no issue of importability and accords his no objection for provisional release of the consignment(s).

Under such circumstances, it is ordered that the disputed quantum of the duties and taxes are directed to be deposited with the Nazir of this Court. Once the amount is secured as noted above, 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 instrument, as per the Rules. The Nazir's fee is settled at Rs 10,000/- per certificate. 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 forthwith. The fate of the amount secured supra shall be subject to the outcome of the Appeal pending before the Collector (Appeals) Karachi. This petition, alongwith pending Application, stands disposed of in the foregoing terms.

J U D G E

J U D G E

Nasir Lodhi.