ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI

C. P. No. D-341 of 2026

Date	Order with signature of Judge

For hearing of main case.

02-02-2026

Mr. Shahab Imam, Advocate for the Petitioner.
Mr. Muhammad Akbar Khan, Assistant Attorney General.

Learned counsel for the Petitioner submits that Appeal preferred by him against the Assessment Order dated 20.12.2025 made in respect of GD No.KAPS-HC-101352 dated 12.12.2025 is pending before the Collector (Appeals) at Karachi. He prays for an Order that the undisputed quantum of duties and taxes may 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) covered by this Petition.

Mr. Sardar Zafar Hussain, Advocate undertakes to file Vakalatnama on behalf of the Respondent No.2, while acknowledging that there is no issue as to importability.

As such, we are inclined to allow provisional release, since the consignment is incurring the risk of diminution and storage charges at the Port. 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 the 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.

JUDGE

JUDGE

*PS/SADAM