

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI  
Const. P. No.D-4210 of 2021

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| DATE | ORDER WITH SIGNATURE OF JUDGE |
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1. For hearing of CMA No.17225/2021
2. For hearing of main case.

**08.07.2021.**

Rana Sakhawat Ali, Advocate for the Petitioner.  
Mr. Imran Ali Mithani, Advocate for Respondent.  
Mr. Muhammad Rashid Arfi, Advocate for Respondent.  
Mr. Khaleeq Ahmed DAG  
Mr. Zulfiqar Ali Junejo, Assistant Attorney General.  
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1-2. The petitioner has impugned their consignment of Ball Bearings, they have submitted the Goods Declaration against the valuation ruling. The assessment was made and the differential amount was asked to be deposited towards Customs duty/sales tax etc. The assessment order was challenged before the Director General Valuation whereafter the said order of Director General Valuation was challenged before the Tribunal where their appeal is pending before the appellate authority which is available at page 83. The petitioner only concern is that these items are lying at Port therefore these goods be released subject to securing the differential amount between the Goods Declaration and Valuation Ruling. We have scan over and the matter is pending before the Tribunal after concurrent findings of the two forums filed an Assessment Order and the decision of the Director General Valuation therefore the differential amount between Goods Declaration and valuation ruling be deposited with the Nazir of this Court. On deposit of such amount it may be invested in some best profitable scheme. Further on deposit of such amount a certificate be issued for the payment of the differential amount and on presentation to the authority the goods be released. This is only a provisional release subject to outcome of the pending appeal by the Tribunal

The instant petition stands disposed of along with pending application.

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