

**ORDER SHEET**  
**THE HIGH COURT OF SINDH AT KARACHI**  
**CP No.D-6638 of 2021**

---

DATE ORDER WITH SIGNATURE OF JUDGE(S)

---

**Priority**

1. For orders on office obj
2. For hearing of CMA No.28488 of 2021
3. For hearing of main case

**16.11.2021**

Mr. Rana Sakhawat Ali, Advocate for the petitioner  
Mr. Sarfraz Khan, Advocate for the respondent a/w  
Mr. Tariq Aziz, Focal Person PQA  
Mr. Javed, Advocate holding brief for Ms. Masooda Siraj, Advocate for respondent  
Mr. Kafeel Ahmed Abbasi, DAG a/w Mr. Hussain Bohra, Asstt. Attorney General

-o-o-o-

It appears that the petitioner has already filed an appeal before the Customs Appellate Tribunal against Valuation Ruling and the order-in-revision, which is pending adjudication. During pendency of this appeal the petitioner seeks release of the goods after securing the differential amount of duty and taxes in terms of valuation ruling and the declared value with the Nazir of this Court. Mr. Pervez Ahmed Khan, Advocate appearing for the department only concerns that differential amount is secured before the release of the consignment.

Accordingly, 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 covered by this petition. Once the amount is secured as stipulated supra, the Nazir shall issue the appropriate certificate/s. If the amount is secured, the Nazir shall invest the same 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 forthwith.

The fate of the amount secured supra shall be subject to the outcome of the appeal before the Customs Tribunal. Till such time, the tribunal decides the appeal the security deposited by the petitioner may not be encashed.

This petition, along with pending application(s), is disposed of in the above terms.

**J U D G E**

# JUDGE

Mush/ps