

ORDER SHEET  
IN THE HIGH COURT OF SINDH, KARACHI  
C. P. NO. D-2192, 2193, 2323 & 2324/2013

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Date	Order with signature of Judge
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- 1) For orders on office objection No. 3.
- 2) For katcha peshi.
- 3) For hearing of Misc. No. 12290/2013.
- 4) For hearing of Misc. No. 11351/2013.

17.8.2015.

Mr. Aqeel Ahmed Advocate for the Petitioners  
in C.P. No. D-2192 & 2193/2013.  
Mr. M. Azfal Awan Advocate for the Petitioners  
in C.P. No. D-2323 & 2324/2013.  
Mr. Ziaul Haq Makhdoom DAG.  
Mr. G. Haider Shaikh Advocate for the Respondent No. 2 & 3.  
Mr. M. Sarfaraz Ali Metlo Advocate for the Respondent No. 4.  
Ms. Masooda Siraj Advocate for the Respondent No. 5.  
Mr. Ilyas Ahsan Appraising Officer Legal.

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Counsel for the petitioners submits that the petitioners had filed a Review Petition under Section 25(D) of the Customs Act, 1969 in respect of Valuation Ruling No. 460/2012 dated 29.6.2012 and during pendency of such Revision Application(s), the petitioners had sought release of their consignments by filing Writ Petition before Islamabad High Court and on the directions of Islamabad High Court, the consignments of the petitioners in the aforesaid petition(s) were released on submission of post-dated cheques for the disputed amount of duty and taxes. Counsel further submits that though no final order was passed on the Review Applications, however, the Customs Appellate Tribunal vide order dated 4.9.2013 passed in Customs Appeal No. K-489/2013 in respect of some other Importer, was pleased to set aside the said ruling and had directed to assess the goods of the appellant in accordance with para-meters of Section 25 & 25(A) of the Customs Act, 1969 whichever is deemed appropriate. Counsel further submits that thereafter a consolidated Order in Review dated 24.11.2014 has been passed by the Director General Valuation, Karachi, whereby it has been held that fresh revised Valuation Rulings have been issued on the directions of the Appellate Tribunal bearing No. 482/2012 and 577/2013 and therefore, the Review applications of the petitioners are

decided on these terms. Counsel for the petitioners submits that in such eventuality the declared value may be directed to be accepted.

On the contrary the Mr. Zia-ul-Haq Makhdoom, learned DAG as well as Counsel appearing on behalf of the Department, contends that though orders have been passed on Review Applications of the petitioner(s), however, the same has been premised on the orders of Customs Appellate Tribunal's order dated 4.9.2013 as referred to hereinabove, and on the basis of such directions, the respondents would pass appropriate assessment orders under Section 25 of the Customs Act, 1969 within a reasonable period of time. On this statement, Counsel for the petitioners submits that the petitioners would be satisfied if such directions are given to the respondents.

Accordingly, all the aforesaid petitions are disposed of through following consent order:-

- 1) The respondents shall pass appropriate assessment order(s) in respect of the goods which are subject matter of these petition(s) under Section 25 of the Customs Act, 1969, and shall not be influenced by Valuation Ruling No 460/2012 dated 29.06.2012 which already stands set-aside, within 60 days after giving appropriate opportunity of being heard to the petitioners.
- 2) The security already furnished by the petitioners will remain with the respondents and would be treated as validated till the issue is finally decided.

JUDGE

JUDGE

ARSHAD/