

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
C. P. NO. D-1520 / 2017 a/w
C. P. NO. D-1521, 1522, 1523/2017

Date	Order with signature of Judge
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PRIORITY.

- 1) For hearing of CMA No. 7746/2017.
- 2) For hearing of main case.

09.03.2021.

Mr. Muhammad Nouman Jamali Advocate for Petitioner.
Mr. Kafeel Ahmed Abbasi Deputy Attorney General.
Mrs. Masooda Siraj Advocate for Respondent.
Mr. Muhammad Rashid Arfi Advocate for Respondent.
Mr. Noor Nabi Advocate holding brief for
Mr. Khalid Mehmood Siddiqui Advocate for Respondent.

It appears that various consignments of the Petitioners were allowed released provisionally under Section 81 of the Customs Act, 1969, either during pendency of their Revision Applications under Section 25D of the Customs Act before the Director General Valuation; or during pendency of Appeals before the Customs Appellate Tribunal after passing of Order in Revision against them. As informed finally the impugned Valuation Ruling and the Order in Revision was set aside by the Tribunal vide order dated 02.01.2017 which has not been impugned any further. Thereafter, Deputy Director Valuation vide his Letter dated 02.03.2017 addressed to the Collectorate asked them to finalize the values.

Since final assessment order is yet to be passed; by consent these Petitions are disposed of in the following terms: -

- "1) The concerned Collector shall pass a final reasoned assessment order under Section 81(2) of the Customs Act, 1969 after affording opportunity of hearing to the Petitioners. The concerned Officer shall also take note of the fact that the

impugned Valuation Ruling stands set aside in favour of the Petitioner. Let such exercise be completed preferably within a period of 60 days from today.

- 2) The concerned Officer shall not be influenced by the impugned Letter dated 02.03.2017 which even otherwise, is merely an advise and is not binding¹.
- 3) Till such time the final assessment order is passed, the securities furnished by the petitioners shall not be encashed.

With these observations these Petitions stand disposed of. Office is directed to place copy of this order in all above connected Petitions.

J U D G E

J U D G E

Arshad/

¹ Rashid Arms Company v Federation of Pakistan (2008 PTD 1742)
Kings Pen Company v Collector of Customs [2005 PTD 118] & followed in Habib ur Rehman & Company v
Collector of Customs [2005 PTD 69]
M.M.M. Traders v Deputy Collector of Customs [2006 PTD 313]