

ORDER SHEET
IN THE HIGH COURT OF SINDH KARACHI
CP No.D-7213 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGES
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Fresh case

1. For orders on Misc. No.30513/2022 (Urgent Application)
2. For orders on Misc. No.30514/2022 (Exemption Application)
3. For orders on Misc. No.30515/2022 (Stay Application)
4. For hearing of Main Case

23.11.2022

Mr. Aneel Zia, Advocate for the petitioner

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1. Urgency application is granted.
2. Exemption granted subject to all just exceptions.
- 3&4. Mr. G.M Bhutto, learned Assistant Attorney General is present in the Court has waived notice on behalf of the respondents. Learned counsel for the petitioner states that there is a dispute of classification of subject goods. According to him, adjudicating proceedings are pending and during pendency of adjudicating proceedings, petitioner is willing to secure the differential amount of duties and taxes.

In the circumstances, by way of 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) stipulated *supra*, for which accurate calculation shall be furnished by the Department forthwith to the petitioner/Nazir of this Court. The Nazir of this Court shall issue the appropriate certificate(s) upon receipt of the Pay Order/Bank Guarantee and if the amount is secured by way of Pay Order(s), the Nazir of this Court shall invest the amount in some government profit bearing securities 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 of this Court, the concerned Collectorate/Department shall release the consignment(s) forthwith.

The fate of the amount secured *supra* shall be subject to the outcome of the adjudicating proceedings.

This petition is disposed of alongwith the listed application(s), in the terms herein.

Judge Judge

SM