## ORDER SHEET IN THE HIGH COURT OF SINDH, KARACHI C.P. No. D-7025 of 2022

Date

Order with Signature(s) of Judge(s)

## Fresh Case.

- 1. For order on Misc. Application No. 29652/2022 (Urgency Application).
- 2. For order on Misc. Application No. 29653/2022 (Exemption Application).
- 3. For order on Misc. Application No. 29654/2022 (Stay Application).
- 4. For hearing of main case.

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## 14.11.2022

Mr. Rana Sakhawat Ali, Advocate for petitioners.

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- 1. Urgency application is granted.
- 2. Exemption application is granted subject to all just exceptions.
- 3-4. Mr. G.M. Bhutto, learned Assistant Attorney General, is present in the Court and has waived notice of this petition. As per the learned counsel for the petitioners, the Revision Application against the impugned Ruling is pending before the Director General Valuation and he states that the petitioners are willing to secure the differential amount of duties and taxes with the Nazir of this Court.

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, the Nazir shall issue appropriate certificate(s). If the amount is secured by way of pay order(s), the Nazir shall invest the amount 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(s) forthwith.

The fate of the amount secured supra shall be subject to the outcome of the Revision Application pending before the Director General Valuation. This petition, alongwith pending application(s), is disposed of in terms herein.

JUDGE