

ORDER SHEET  
**IN THE HIGH COURT OF SINDH, KARACHI**  
C. P. NO. D-8077 / 2022

Date

Order with signature of Judge

**DIRECTION.**

For orders as to maintainability of Petition.

**18.01.2023.**

M/s. Imran Iqbal Khan & Aneel Zia, Advocates for Petitioner.  
Mr. Muhabbat Hussain Awan, Advocate for Respondent No. 2.  
Mr. Zafar Hussain, Advocate for Respondent No. 3.

Mr. Muhabbat Hussain Awan and Mr. Zafar Hussain have affected appearance on behalf of Respondents No. 2 & 3 respectively and undertake to file Vakalatnama and comments, if any.

Through this Petition, the Petitioner seeks provisional release of the consignment as disclosed in Para 3 of the Memo of Petition. Learned Counsel submits that Petitioner is aggrieved of a Valuation Ruling bearing No. 1699/2022 dated 6.12.2022 and has accordingly challenged the same by way of a Review Application under Section 25-D of the Customs Act, 1969. He further submits that pursuant to proviso under Section 81 of the Customs Act, 1969 the Department is now restrained from allowing any provisional release in such cases. He submits that in C. P. No. D-7830/2022 ad-interim orders have already been passed by this Court.

In the circumstances, by way of an interim arrangement and until further orders, let the disputed amount of duty and taxes (**as may be determined by the Respondents**) be deposited / secured before the concerned Collectorate by way of a separate Pay Order / Bank Guarantee in respect of the consignments covered by this Petition, whereas, the remaining amount of duty and taxes be paid to the Concerned Collectorate. Once the amount is deposited / secured and paid as above, the concerned Collectorate / Department, shall release the consignment forthwith.

To come up on **26.01.2023 at 11.00 AM**. Let notice be issued to the Respondents as well as DAG when some responsible officer of the concerned Collectorate shall be in attendance.

**JUDGE**

**JUDGE**

Arshad/