

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
C.P. No.D-6170 of 2022

Date	Order with signature of Judge
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1. For order on Misc. No.26173/2022 (Urgent/App)
 2. For order on Misc. No.26174/2022 (Exemption/App)
 3. For order on Misc. No.26175/2022 (Stay/App)
 4. For hearing of main case
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12.10.2022

Mr. Rana Sakhawat, Advocate for the petitioner.

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1. Urgency granted.
2. Exemption granted subject to all just exceptions.
- 3-4. Mr. G.M. Bhutto, Assistant Attorney General is present in Court and has waived notice on behalf of Respondents. Learned counsel states that there is a dispute of classification of subject goods. According to him, adjudication proceedings are pending and during pendency of adjudication proceedings, he 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 sheet be furnished by the department forthwith to the petitioner/Nazir of this Court. The Nazir shall issue 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 shall invest the same 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, 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 adjudication proceeding.

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

JUDGE

JUDGE

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