

ORDER SHEET  
IN THE HIGH COURT OF SINDH, KARACHI  
**CP No.D-1401 of 2023**

Date	Order with signature of Judge
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1. For order on Misc. No.6888/2023 (Stay)
2. For hearing of Main Case

**29/03/2023:**

Mr. Saad Shafiq Siddiqui, Advocate for the Petitioner.  
Mr. Khaliq Ahmed, D.A.G.  
Mr. Sajid Hussain, Advocate holds brief for Mr.  
Muhammad Faheem, Advocate for Respondents.

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1&2. Learned counsel states that there is dispute of classification of subject goods. According to him, adjudication 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 sheet 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 same in some Government profit bearing securities, as per the Rules.

Upon deposit of the undisputed quantum of dues 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 amount secured supra shall be subject to the outcome of the adjudicating proceedings.

This petition is disposed of along with the listed application(s) in the terms herein.

JUDGE

JUDGE

SM