

ORDER SHEET  
**IN THE HIGH COURT OF SINDH, KARACHI**  
C. P. NO. D- 3765 of 2023

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Date Order with signature of Judge

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**Priority.**

- 1) For hearing of CMA No. 17259/23 (stay)
- 2) For hearing of main case.

**11.08.2023.**

Ms. Maimoona Nasreen, Advocate for Petitioner.  
Mr. Sardar Zafar Hussain, Advocate for Respondent No.2.  
Mr. G.M Bhutto, Assistant Attorney General

Mr. Sardar Zafar Hussain, Advocate has filed Vakalatnama on behalf of Respondent No.2, which is taken on record, whereas, Mr. Ghulam Mujtaba Sahito, Advocate undertakes to file Vakalatnama on behalf of Respondent No.3.

Through this Petition, the Petitioner seeks provisional release of the consignment(s) as disclosed in the Statement filed on 10.08.2023. Learned Counsel submits that Petitioner is aggrieved of a Valuation Ruling bearing No. 1791/2023 dated 26.06.2023 and has accordingly challenged the same by way of a Revision under Section 25-D of the Customs Act, 1969. She 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. She submits that in C. P. No. D-3059/2023 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 consignment(s) 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(s) forthwith.

In view of the above, this Petition is disposed of by directing that Revision of Petitioner, if any, filed or pending before the Director General (Valuation) shall be decided and dealt with in accordance with law. Till such time, final order(s) are passed as above, the security as furnished shall not be encashed.

**J U D G E**

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