

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
C. P. NO. D- 3691 of 2023

Date _____ Order with signature of Judge _____

DIRECTION.

- 1) For hearing of CMA No. 17149/23 (stay)
 - 2) For orders as to maintainability of petition.
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11.08.2023.

Mr. Amjad Hayat, Advocate for Petitioner.
Mr. G.M Bhutto, Assistant Attorney General.
Mr. Ahmed Nawaz Lak, DC Customs (SAPT)

M/s. Muhabbat Hussain Awan and Muhammad Rizwan Saeed, Advocates undertakes to file Vakalatnam(s) on behalf of Respondents No. 2 & 3.

Through this Petition, the Petitioner seeks release of its consignment(s) as disclosed in Para 5 of the Memo of Petition. Learned Counsel for the Petitioner submits that the Petitioner has impugned a Valuation Ruling No. 1745/2023 dated 15.02.2023 under Section 25-D of the Customs Act, 1969. However, such Revision stands dismissed vide order dated 23.05.2023, against which an Appeal bearing Customs Appeal No. K-1118/2023 has been preferred before the Customs Appellate Tribunal and is pending. He submits that pursuant to insertion of Proviso in Section 81 of the Customs Act, 1969, in like cases neither the department is allowing any provisional release nor the Customs Appellate Tribunal is entertaining any such applications. He requests for release of the consignment(s) provisionally. Since the Appeal is pending and the Tribunal is also not entertaining such applications, this petition merits consideration.

In the circumstances, by way of an interim arrangement, let the disputed amount of duty and taxes be secured before the Nazir of this Court by way of Pay Order / Bank Guarantee in respect of the consignment(s) covered by this Petition. Once the amount is secured as above, Nazir shall issue appropriate certificate, which shall be presented before the concerned Collectorate / Department, who shall release the consignment(s) forthwith. If the amount is secured by way of Pay Order, Nazir shall invest the same in some profit bearing instrument as per rules. Nazir's fee is settled at Rs. 10,000/-.

In view of the above, this Petition stands disposed of, whereas, the fate of the amount lying with the Nazir of this Court shall be subject to final outcome of the Appeal pending before the Tribunal.

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