

ORDER SHEET  
**IN THE HIGH COURT OF SINDH, KARACHI**  
C. P. NO. D- 3754 of 2023

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Date Order with signature of Judge

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**PRIORITY.**

- 1) For hearing of CMA No. 17197/23 (stay)
  - 2) For hearing of main case.
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**11.08.2023.**

Mr. Amjad Hayat, Advocate for Petitioner.  
Mr. Zafar Hussain, Advocate for Respondent along with Mr. Ahmed Nawaz Lak, DC  
Customs (SAPT) and Tariq Aziz, Apprising Officer.  
Mr. G.M Bhutto, Assistant Attorney General.

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Mr. Zafar Hussain, Advocate undertakes to file Vakalatnama on behalf of Respondent.

Through this Petition, the Petitioner seeks release of its consignments as disclosed in Para 3 of the Memo of Petition. Learned Counsel for the Petitioner submits that the Petitioner has impugned a Valuation Ruling No. 1701/2022 dated 07.12.2022 under Section 25-D of the Customs Act, 1969. However, such Revision stands dismissed vide order dated 30.03.2023, against which an Appeal bearing Customs Appeal No. K-684/2023 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 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 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.

**J U D G E**

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