

ORDER SHEET  
**IN THE HIGH COURT OF SINDH, KARACHI**  
C. P. NO. D-4107 / 2023

Date

Order with signature of Judge

**FRESH CASE.**

- 1) For orders on Misc. No. 18932/2023.
- 2) For orders on Misc. No. 18933/2023.
- 3) For orders on Misc. No. 18934/2023.
- 4) For hearing of main case.

**28.08.2023.**

Mr. Muhammad Adeel Awan, Advocate for Petitioner.  
Mr. Tariq Aziz, Principal Appraiser.

- 1) Granted.
- 2) Granted subject to all just exceptions.
- 3) Through this Petition, the Petitioner seeks provisional release of the consignment which has been assessed by the Department on the basis of Valuation Ruling No. 1774/2023 dated 20.04.2023 and against which the Petitioner's review under Section 25-D of the Customs Act, 1969 stands dismissed and an Appeal is pending before Customs Tribunal; however, in a recent judgment made available on the website of the Hon'ble Supreme Court on 25.08.2023, vide order dated 23.02.2022 passed in the case of **Collector of Customs, Vs. Wasim Radio Traders, Lahore**<sup>1</sup>, it has been held that in cases wherein a Valuation Ruling exists, no provisional release can be allowed and Section 81 of the Customs Act, 1969, cannot be invoked. It may be of relevance to observe that this judgment pertains to a period prior to insertion of 3<sup>rd</sup> proviso to Section 81 of the Act, which now otherwise restricts the applicability of the said section to cases wherein a Valuation Ruling issued under Section 25A of the Act is in field.

In view of such position, the relief being sought through instant Petition cannot be granted; rendering the petition being not maintainable, and therefore, it is hereby dismissed with pending applications in *limine*.

**J U D G E**

**J U D G E**

Arshad/

<sup>1</sup> Civil Petition No. 323-L to 326-L of 2014 (Collector of Customs, Customs House, Lahore and another Vs. M/s Wasim Radio Traders, Lahore, etc. (2023 SCP 235-SC citation))