

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**  
C.P No. D- 3970 of 2023

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Date \_\_\_\_\_ Order with signature of Judge \_\_\_\_\_

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Priority.

1. For hearing of CMA No. 18239/23 (stay)
2. For hearing of main case.

**25.08.2023.**

Mr. Amjad Hayat, Advocate for Petitioner.  
Mr. Sardar Zafar Hussain, Advocate for respondents along with Tariq Aziz, Principal Appraiser and Rahat Naseem, Deputy Collector and Mr. Aziz Sarwar, Principal Appraiser.

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Insofar as request for interim order, being sought by the Petitioner's Counsel, is concerned, it appears that though the Ruling has been set-aside by the Appellate Tribunal vide its judgment dated 10.08.2023 passed in **Customs Appeal No. K-676 of 2023** and others (***M/s. A.A. Tyre, Karachi Vs. The D.G (Valuation) & others***). However, it is only in respect of Appellants. Admittedly, the petitioner was not an appellant at least in the order so referred.

In view of such position, no case for indulgence is made out. Petition being misconceived is hereby dismissed with pending application(s), whereas, Petitioner is at liberty to seek remedy before the Appellate forum or the Respondent Department for provisional release.

**JUDGE**

**JUDGE**

Ayaz