

ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Constitution Petition No. D – 5045 of 2023

Date	Order with signature of Judge
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FRESH CASE

1. For orders on Misc. No. 23083/2023.
2. For orders on Misc. No. 23084/2023.
3. For hearing of Main Case.
4. For orders on Misc. No. 23085/2023.

19.10.2023:

Ms. Saima Syed, advocate for the petitioner.

1. Granted.
2. Granted subject to all just exceptions.
- 3-4. Through instant petition, the petitioner has prayed that respondents may be directed to allow provisional release of the goods of the petitioner during pendency of the appeal filed by the petitioner before the Collector (Appeals), who has neither decided the appeal of the petitioner, nor considered the request of the petitioner for provisional release of the consignment. According to learned counsel, the subject goods are not liable to be confiscation, whereas, there is only dispute of value, therefore, subject to securing the disputed amount of duty and taxes, the subject goods may be allowed provisional release.

It has been noted that most of the importers are constrained to approach this Court for seeking provisional release of their consignments subject to securing the disputed amount of duty and taxes, on account of inaction of the Customs Authorities, which increases the burden of Courts unnecessarily, whereas, it also amounts to maladministration on the part of Customs Authorities. Therefore, we would direct the Chief Collector Customs (Appraisal) and Chief Collector (Enforcement) to issue directions to their respective Officers to entertain such request of the importers and decide the same promptly in

accordance with law. In case of any failure or unnecessary in this respect, appropriate action against such delinquent Officer(s)/Official(s) shall be taken, in accordance with law.

Instant petition stands disposed of in the above terms alongwith listed application.

JUDGE

JUDGE

A.S.