ORDER SHEET

IN THE HIGH COURT OF SINDH, KARACHI

C. P. NO. D-2926 / 2023

Date

Order with signature of Judge

PRIORITY.

- 1) For hearing of CMA No. 13944/2023.
- 2) For hearing of main case.

12.06.2023.

Mr. Madan Lal, Advocate for Petitioner.

Mr. Qazi Ayazuddin Qureshi, Assistant Attorney General.

Notice was ordered to concerned Collectorate but no one has turned up, whereas, Petitioner's Counsel seeks urgency as goods are held up at Port.

Through this Petition, the Petitioner seek provisional release of the consignments as disclosed in Para 2 of the Memo of Petition. Learned Counsel submits that Petitioners are aggrieved of a Valuation Ruling bearing No. 1774/2023 dated 20.04.2023 and has accordingly challenged the same by way of a Review Application under Section 25-D of the Customs Act, 1969. He further submits that pursuant to proviso under Section 81 of the Customs Act, 1969 the Department is now restrained from allowing any provisional release in such cases. He submits that in C. P. No. D-7833/2022 ad-interim orders have already been passed by this Court.

In the circumstances, by way of an interim arrangement and until further orders, let the disputed amount of duty and taxes (as may be determined by the Respondents) be deposited / secured before the concerned Collectorate by way of a separate Pay Order / Bank Guarantee in respect of the consignments covered by this Petition, whereas, the remaining amount of duty and taxes be paid to the Concerned Collectorate. Once the amount is deposited / secured and paid as above, the concerned Collectorate / Department, shall release the consignment forthwith.

In view of the above, this Petition is disposed of by directing that Review Application of Petitioner, if any, filed or pending before the Director General (Valuation) shall be decided and dealt with in accordance with law. Till such time, final order(s) are passed as above, the security as furnished shall not be encashed.

JUDGE

ORDER SHEET IN THE HIGH COURT OF SINDH, KARACHI

C. P. NO. D-2926 / 2023

Date

Order with signature of Judge

FRESH CASE.

- 1) For orders on Misc. No. 14146/2023.
- 2) For orders on Misc. No. 14147/2023.
- 3) For orders on Misc. No. 14148/2023.
- For hearing of main case.

30.01.2023.

Mr. Rana Sakhawat Ali, Advocate for Petitioner.

- 1) Granted.
- 2) Granted subject to all just exceptions.

3 & 4) Through this Petition, the Petitioner seeks provisional release of the consignments as disclosed in Para 3 of the Memo of Petition. Learned Counsel submits that Petitioner is aggrieved of a Valuation Ruling bearing No. 1779/2022 dated 22.06.2023 and has accordingly challenged the same by way of a Review Application under Section 25-D of the Customs Act, 1969. He further submits that pursuant to proviso under Section 81 of the Customs Act, 1969 the Department is now restrained from allowing any provisional release in such cases. She submits that in C. P. No. D-7833/2022 ad-interim orders have already been passed by this Court.

In the circumstances, by way of an interim arrangement and until further orders, let the disputed amount of duty and taxes (<u>as may be determined by the Respondents</u>) be deposited / secured before the concerned Collectorate by way of a separate Pay Order / Bank Guarantee in respect of the consignments covered by this Petition, whereas, the remaining amount of duty and taxes be paid to the Concerned Collectorate. Once the amount is deposited / secured and paid as above, the concerned Collectorate / Department, shall release the consignment forthwith.

To come up on **19.06.2023** at **11:00** A:M. Let notice be issued to the Respondents as well as DAG.

JUDGE