

ORDER SHEET
THE HIGH COURT OF SINDH KARACHI

C.P. No. D-5750 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGES
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1. For hearing of CMA No. 25502 of 2024.
2. For hearing of main case.

19-11-2024

Mr. Muhammad Saad Shfiq Siddiqui, Advocate for Petitioner.
Mr. Khaleeq Ahmed, Deputy Attorney General for Pakistan.

Mr. Muhammad Khalil Dogar, Advocate under takes to file Vakalatnama on behalf of Respondent No.2.

Valuation Ruling 1720/2022, dated 21.12.2022, issued under Section 25A of the Customs Act in respect of "*Secondary Quality of Flat-Rolled Products of Iron Ore or Non-Alloy Steel, Galvanized Plain*" **[subject goods]** was set-aside by the Customs Appellate Tribunal vide judgment dated 24.07.2023 passed on Customs Appeal No.K-840/2023 along with other appeals. The Customs department preferred SCRA's No.1774 to 1788 of 2023 before the High Court, wherein judgment of the Customs Appellate Tribunal remains suspended. In C.P.No.D-575/2024, a learned Division Bench of this Court observed that suspension of the Tribunal's judgment in the SCRA's did not *ipso facto* revive the Valuation Ruling, and therefore, passed an order for the provisional release of subject goods imported meanwhile. The Petitioner too has imported the subject goods and prays for the same relief. Counsel for the Customs department does not oppose.

In the given circumstances, where the manner of assessment of duties and taxes on the subject goods remains unresolved, if the disputed amount of duty and taxes on the consignment covered by GD mentioned in paragraph 5 of the petition viz. KAPW-IB-53715 dated 05-10-2024 is secured by the Petitioner with the Nazir of this Court by pay-order or bank guarantee, the Nazir shall issue an

appropriate certificate to the Petitioner, and on presenting the same before the concerned Collectorate/Department, the latter shall release the aforesaid consignment forthwith. Where the security is a pay-order, Nazir shall invest the same in a government profit bearing instrument as per Rules. The Nazir's fee is fixed as Rs.10,000/- per certificate.

The above is of course subject to any further order passed in the connected SCRA's.

Counsel for the Petitioner does not press any other prayer. Therefore, petition is disposed of in the above terms.

JUDGE

JUDGE

*PA/SADAM