

ORDER SHEET  
**IN THE HIGH COURT OF SINDH, KARACHI**

**Constitution Petition D 1380 of 2023**

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| Date | Order with signature of Judge |
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For hearing of main case

**28.03.2023**

Mr. Muhammad Nazir Abbasi, Advocate for the petitioner  
Qazi Ayazuddin Qureshi, Assistant Attorney General

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Mr. Muhammad Khalil Dogar advocate has filed Vakalatnama along with comments on behalf of respondent No.2 which is taken on record and copy whereof has been provided to the learned counsel for the petitioner.

We have heard the learned counsel and perused the record. It appears that the Order-in-Original is pending adjudication before Collector of Customs (Appeals). The crucial question being that before release of the goods the importer has to ensure that it has fulfilled all the conditions as mentioned in the Circular No.11/2022 of State Bank of Pakistan dated 05.07.2022 and consequently the order-in-original was passed for the assurance of the applicability of the said State Bank of Pakistan Circular No.11/2022. The controversy was then challenged before the Collector of Customs (Appeals) as Customs Appeal No.2913 of 2023 wherein, in fact application is pending under the hierarchy. This petition as such is a premature action undertaken by the petitioner's counsel before a remedy could be availed by it. We, therefore, deem it appropriate that the Collector (Appeals), where the question is framed and liable to be decided, be decided at the earliest, preferably within two weeks' time. The petition as such stands disposed of.

  
**JUDGE**

  
**JUDGE**