

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

**C.P. No.D-2355 of 2023**

DATE	ORDER WITH SIGNATURE OF JUDGE(S).
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Priority

1. For hearing of CMA No.11338/2023.
2. For hearing of main case.

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**Dated 19.05.2023**

Mr. Amjad Hayat, Advocate for the petitioner.  
Mr. Qazi Ayazuddin Qureshi, Assistant Attorney General.

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Sardar Zafar Hussain, Advocate files vakalatnama on behalf of respondent No.3, taken on record.

The Valuation Ruling, on the basis of which the goods were assessed by the Customs officials, was initially challenged in Revision under Section 25D of the Customs Act, 1969. Since the petitioner was aggrieved of it, the challenge was again made to the Tribunal which at the moment is pending adjudication. Learned counsel for the petitioner seeks release of the consignment subject to securing the differential amount between the declaration that he has made and the Valuation Ruling. Let it be secured with the Customs Collectorate by way of a bank guarantee or pay order in a week's time, whereafter the goods be released instantly.

Petition stands disposed of in the above terms along with listed application(s).

  
JUDGE

JUDGE

Ayaz Gul