

ORDER SHEET  
**IN THE HIGH COURT OF SINDH, KARACHI**  
C. P. NO. D-4072 / 2023

Date

Order with signature of Judge

**FRESH CASE**

- 1) For orders on CMA No. 18577/2023.
- 2) For orders on CMA No. 18758/2023.
- 3) For orders on CMA No. 18759/2023.
- 4) For hearing of main case.

**25.08.2023.**

Mr. Rana Sakhawat Ali, Advocate for Petitioner.  
Mr. Rahat Naseem, Deputy Collector.  
Mr. Tariq Aziz, Principal Appraiser).

- 1) Granted.
- 2) To be complied within two weeks.
- 3 & 4) Representatives of Respondent No. 4 is in attendance and waives notice, claims copy of the memo of petition and its annexures which the Petitioner's Counsel undertakes to supply.

Through this Petition, the Petitioner seeks release of its consignments as per import documents annexed with this Petition available at Page 67 onwards. Learned Counsel for the Petitioner submits that the Petitioner has impugned a Valuation Ruling No. 1774 of 2023 dated 20.04.2023 under Section 25-D of the Customs Act, 1969. However, such Revision stands dismissed vide order dated 27.07.2023, against which an Appeal bearing Custom Appeal No. K-1213/2023 has been preferred before the Customs Appellate Tribunal and is pending. He submits that pursuant to insertion of Proviso in Section 81 of the Customs Act, 1969, in like cases neither the department is allowing any provisional release nor the Customs Appellate Tribunal is entertaining any such applications. Since the Appeal is pending and the Tribunal is also not entertaining such applications, this petition merits consideration.

In the circumstances, by way of an interim arrangement, let the disputed amount of duty and taxes be secured before the Nazir of this Court by way of Pay Order / Bank Guarantee in respect of the consignment covered by this Petition. Once the amount is secured as above, Nazir shall issue appropriate certificate, which shall be presented before the concerned Collectorate / Department, who shall release the consignment forthwith. If the amount is secured by way of Pay Order, Nazir shall invest the same in some profit bearing instrument as per rules. Nazir's fee is settled at Rs. 10,000/-.

In view of the above, this Petition stands disposed of, whereas, the fate of the amount lying with the Nazir of this Court shall be subject to final outcome of the Appeal pending before the Tribunal.

**JUDGE**

**JUDGE**

Arshad