ORDER SHEET IN THE HIGH COURT OF SINDH AT KARACHI

CP D 2239 of 2023

Date

Order with signature of Judge(s)

- For hearing of Misc. No.10843/2023
- 2. For hearing of main case

15.05.2023

Ms. Memoona Nasreen advocate for the petitioner

Qazi Ayazuddin Qureshi, Assistant Attorney General

Mr. Aamir Ali Shaikh advocate undertakes to file Vakalatnama on behalf of respondent No.2.

This petition seeks release of the consignment in terms of Section 81 of the Customs Act, 1969, subject to the outcome of the appeal pending before the Appellate Tribunal wherein the order of the Director General (Valuation) under section 25-D is challenged. Learned counsel for the petitioner submits that this petition could be disposed of by directing the respondent-authority that the goods, subject matter of this petition, be released in terms of securing the differential amount of duties and taxes before the Nazir of this Court which shall be subject to the outcome of the appeal pending before the Appellate Tribunal.

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.

In view of the above, Petition has served its purpose and stands disposed of. The fate of the amount deposited with Nazir / department shall be subject to outcome of the appeal pending before the Appellate Tribunal. It is expected that the Tribunal shall decide the controversy arising out of the appeal in the three months' time.

LUDGE

JUDGE

Amjad/PA