



ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

**C.P. No.D-2946 of 2024**

M/s. Bashir Pipe Industries (Pvt.) Ltd.  
Versus  
The Federation of Pakistan and another

DATE	ORDER WITH SIGNATURE OF JUDGE(S).
------	-----------------------------------

Priority

1. For hearing of Misc. No.13255/2024.
2. For hearing of main case.

.....

**Dated 14.06.2024**

Mr. Asadullah Jan, Advocate for the petitioner.

Mr. Kashif Nazeer, Assistant Attorney General.

.....

Mr. Amir Raza, Advocate undertakes to file Vakalatnama of  
Mr. Zafar Hussain, Advocate on behalf of Respondent No.2.

The subject Valuation Ruling was suspended by the Tribunal, whereas, the goods have not been released. Petitioner now seeks its release on the basis of the goods declaration after securing the differential amount as likely to be adjudged by the Respondent Department. He relied upon the order passed in C.P. No.D-575/2024 which set the mechanism for the release of the consignment under such circumstances, such as, pendency of Reference wherein there is a possibility of the restoration of Valuation Ruling.

Under the circumstances, as an interim arrangement, let the disputed amount of duty and taxes in respect of the subject consignment be secured with the Nazir of this Court by way of Pay Order/Bank Guarantee. Once such amount is secured and deposited with the Nazir, he shall issue a certificate, which shall be presented before the concerned Collectorate/Department for the consequential release forthwith. Needless to mention that if the



C

amount is secured by way of Cash/Pay Order, it may be invested in best available profitable bearing scheme. The fate of the security shall be subject to the outcome of the Reference.

The petition stands disposed of along with pending application(s).

  
JUDGE

  
JUDGE

Ayaz Gul