

**ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI  
C.P. No.D-2145 of 2023**

| Date | Order with signature of Judge |
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**Priority**

1. For hearing of CMA No.10368/2023
2. For hearing Main Case.



**08.05.2023**

Messrs. Muhammad Ishaque and Amjad Hayat advocates for the petitioner

Qazi Ayazuddin, Assistant Attorney General

Through this Petition, the Petitioner seeks provisional release of the consignment as disclosed in Para 5 of the Memo of Petition. Learned Counsel submits that Petitioner is aggrieved of a Valuation Ruling No.1774 of 2023 dated 20.04.2023 and has accordingly challenged the same by way of a Review Application under Section 25-D of the Customs Act, 1969. He further submits that pursuant to proviso under Section 81 of the Customs Act, 1969 the Department is now restrained from allowing any provisional release in such cases. He submits that in C. P. No. D-7830/2022 ad-interim orders have already been passed by this Court.

In the circumstances, by way of an interim arrangement and until further orders, let the duties and taxes be paid to the concerned Collectorate, whereas, the disputed amount of duty and taxes be deposited / secured before the Nazir of this Court by way of a separate Pay Order / Bank Guarantee in respect of the consignments 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.

Petition stands disposed of, however, the fate of the amount shall be subject to the outcome of the review pending before the Director General (Valuation).

**JUDGE**

**JUDGE**

Amjad/PA