

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

C.P. No.D-5506 of 2025

Date	Order with signature of Judge
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1. FOR HERAING OF CMA NO.22952/25
2. FOR HERAING OF MAIN CASE

18.11.2025

Mr. Amjad Hayat, advocate for petitioner
Ms. Mehreen Ibrahim, DAG

Mr. Muhabbat Hussain Awan, Advocate files Vakalatnama on behalf of Respondent No. 2. Same is taken on record.

It is submitted by the learned counsel for the Petitioner that an appeal is preferred by him against two assessment orders dated 06-11-2025¹ and the same are pending before the Collector (Appeals) at Karachi.

Since the consignment is incurring the risk of diminution and storage charges at the port, learned counsel for Petitioner prays for an order that the undisputed quantum of duties and taxes may be deposited with the Collectorate/ Department and the disputed amount of the duties and taxes be secured before the Nazir of this Court, by way of pay order(s)/ bank guarantee, in respect of the consignment(s) covered by this petition. Order accordingly, inasmuch as there is no issue to the importability of the goods.

Once the amount is secured as noted above, the Nazir shall issue the appropriate certificate(s). If the amount is secured by way of pay order(s), the Nazir shall invest the amount in profit-bearing instrument,

¹ GD No. KAPW-HC-65408-13-10-2025 & KAPW-HC-68148-16-10-2025

as per the Rules. The Nazir's fee is settled at Rs.10,000/- per certificate.

Upon deposit of the undisputed quantum of duties and taxes certificate(s) issued by the Nazir, the concerned Collectorate/ Department shall release the consignment's forthwith.

The fate of the amount secured supra shall be subject to the outcome of the appeal pending before the Collector (Appeals) Karachi. This petition, along with pending application, is disposed of in terms herein.

JUDGE

JUDGE