

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
C. P. No. D-1357 of 2026

Date	Order with signature of Judge
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For orders as to non-prosecution.

10.03.2026.

Mr. Imran Iqbal Khan, Advocate for the Petitioner.
Ms. Mehreen Ibrahim, DAG.

Learned counsel for the Petitioner points out that the matter has perhaps wrongly been fixed for orders as to non-prosecution, inasmuch as notice has already been issued and the Bailiff's Report has also been submitted today. Indeed, in response thereto, Mr. Sardar Zafar Hussain, Advocate files his Vakalatnama on behalf of the Respondent No.2.

Learned counsel for the Petitioner submits that Appeal preferred by him against the Assessment Order dated 29.01.2026 made in respect of GD No.KEWB-EB-12174 dated 27.01.2026 is pending before the Collector (Appeals) at Karachi. He 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 Guarantees, in respect of the consignment(s) covered by this Petition.

As the consignment is incurring the risk of diminution and storage charges at the Port and as there is no issue to the importability of the goods, we are inclined to allow provisional release. Under the circumstances, it is ordered that the disputed quantum of the duties and taxes are directed to be deposited with the Nazir of this Court. 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, 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 with the Collectorate/Department and presentation of the certificate(s) issued by the Nazir, the concerned Collectorate/Department shall release the consignment forthwith. The fate of the amount secured *supra* shall be subject to the outcome of the Appeal pending before the Collector (Appeals) Karachi. The Petition along with pending Application stands disposed of in the foregoing terms.

JUDGE

JUDGE

MUBASHIR