

ORDER SHEET

IN THE HIGH COURT OF SINDH, KARACHI
C.P. No. D-6667 of 2026

Date	Order with signature of Judge
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For hearing of main case

21.10.2026

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

Mr. Sardar Zafar Hussain, Advocate has filed Vakalatnama on behalf of Respondent No.2, which is taken on record.

Learned counsel for the petitioner submits that Appeal preferred by him against the Assessment Order made in respect of GD No.KAPS-IB-45059 dated 14.09.2026 is pending before 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 duties and taxes be secured before the Nazir of this Court, by way of Play Order(s)/Bank Guarantee, in respect of the consignment(s) covered by this petition.

Mr.Sardar Zafar Hussain, Advocate for Respondent No.2 has objected to the grant of provisional release. However we are inclined to allow the provisional release, since the consignment is incurring the risk of diminution and storage charges at the Port and there is no issue to the importability of the goods. Under such 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 (Appeal) Karachi. This petition, alongwith pending Application, stands disposed of in the foregoing terms.

JUDGE

JUDGE

Aadil Arab