

**ORDER SHEET**  
**IN THE HIGH COURT OF SINDH KARACHI**  
**Const. Petition No.D-03 of 2025**

Date	Order with signature(s) of Judge(s)
Priority.	
	1. For orders on Misc. No.47/2025
	2. For hearing of main case.

**09.01.2025.**  
Mr. Ahmed Hussain, Advocate for the Petitioner.  
Ms. Alezeh Bashir, Assistant Attorney General.

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Sardar Sarfaraz Hussain, advocate files Vakalatnama on behalf of the Respondent No.2 to 4, which is taken on record.

Petitioner has imported a consignment of shoes under G.D. No.KAPW-HC-81250-26-2024 which is lying at Karachi Port. Per the Petitioner, the consignment is to be assessed as per valuation Ruling No.1902 of 2024, whereas the Custom Authorities are applying valuation Ruling No.1743 of 2023. Learned counsel submits that the issue is subjudice before the Collector (Appeals) but the petitioner is prepared to pay the undisputed amount of duties/taxes forthwith and is also prepared to secure the disputed amount with the Nazir of this Court through a Bank Guarantee and/or Pay Order for purpose of release of the consignment.

Learned counsel for Respondent No.2 has no objection to such proposition. Accordingly, once the Custom Authorities has received the undisputed amount and the Petitioner has deposited the disputed amount with the Nazir of this Court, who shall then issue a Certificate for release of the aforesaid consignment, the same shall be released upon presentation of the aforesaid Certificate, with the overall dispute remaining to be resolved through the statutory hierarchy.

The instant petition is disposed of in the above terms.

HEAD OF CONST. BENCHES

JUDGE