

ORDER SHEET
IN THE HIGH COURT OF SINDH KARACHI

C.P. No. D – 5244 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGES
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1. For order on Misc. No. 21837 of 2025.
2. For order on Misc. No. 21838 of 2025.
3. For order on Misc. No. 21839 of 2025.
4. For hearing of main case.

27-10-2025

M/s. Ameer Nausherwan Adil Memon, Jazib Aftab, Syed Muhammad Zaid Ali and Zeeshan Ahmed, Advocates for the Petitioner.

1. Urgency granted.
2. Exemption granted subject to all just exceptions.

2&4. It is submitted that five GDs were filed by the Petitioner which were provisionally assessed by the Customs in the year 2020 under section 81 of the Customs Act, 1969, upon security of bank guarantees; that thereafter, the Customs did not finalize the provisional assessment during the statutory period provided in section 81(2) of the Customs Act and the bank guarantees expired in 2021; that provisional assessment of one GD was eventually finalized on 29.12.2022, whereas provisional assessment of the other four GDs has still not been finalized to-date; that the Petitioner has now received notice dated 21.10.2025 from the Assistant Collector of Customs requiring the Petitioner to renew the bank guarantees, failing which the Petitioner's NTN would be blocked. Learned counsel submits that the bank guarantees had expired way back in the year 2021 and the Customs did not finalize the provisional assessment within the stipulated timeline, and therefore, the provisional assessment would be deemed to be final in terms of section 81(4) of the Customs Act. He submits that the threat to block the NTN of the Petitioner is highhandedness by the Customs.

Issue notice to the Respondents and the D.A.G. for **12.11.2025**.
Till the next date, the Respondents are restrained from blocking the

NTN of the Petitioner on the basis of impugned letter dated 21.10.2025.

JUDGE

JUDGE

**PS/SADAM*