

**ORDER SHEET**  
**IN THE HIGH COURT OF SINDH KARACHI**

Constitution Petition No. D – 4566 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGES
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Priority.

1. For hearing of CMA No.19016/2025.
2. For hearing of main case.

**29.09.2025**

Mr. Muhammad Adeel Awan, Advocate for the petitioner.  
Tariq Aziz, Assistant Collector SAPT.

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Sardar Zafar Hussain Advocate files Vakalatnama on behalf of  
Respondent No.2.

It is submitted by the learned counsel for the Petitioner that appeal preferred by him against assessment order dated 12.09.2025<sup>1</sup>, which is 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 in as much 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, 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

<sup>1</sup> GD No.KAPS-IB-38008-03-09-2025

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

*Nadeem Qureshi P.A.*