

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

**Suit No.1348 of 2017**

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**Date**

**Order with signature of Judge**  
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For orders on CMA No.9265/2017.

**06.06.2017**

Ms. Dil Khurram Shaheen, Advocate for the Plaintiff.  
Mr. Kashif Nazeer, Advocate for the Defendant No.2.  
Ms. Masooda Siraj, Advocate for the Defendant No.3.

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Urgency granted.

In this suit for declaration, damages and injunction the plaintiff has sought the declaration that the valuation guidance/reference dated 10.06.2016 is illegal and of no legal effect. It is further stated that the fixation of price by the defendants through said valuation guidance/reference and demanding additional duty and taxes are also without lawful authority. Without prejudice, the learned counsel for the defendant Nos.2 and 3 have proposed that the department will reassess the consignment in terms of Section 25 of the Customs Act without being influenced by the valuation database. On this proposal, the learned counsel for the plaintiff has no objection and she agrees that the suit may be disposed of in the said terms. She further requests that directions may also be issued to the defendants to issue delay detention certificate. By consent this suit is disposed of in the terms that consignment of the plaintiff will be reassessed under Section 25 of the Customs Act. So far as the delay detention certificate is concerned, the plaintiff may apply to the concerned Customs Collectorate and their application shall be decided to issue detention certificate in accordance with the law.

Judge

Asif