## ORDER SHEET IN THE HIGH COURT OF SINDH, KARACHI C. P. NO. D-5163 / 2020

Date

Order with signature of Judge

## FRESH CASE.

- 1) For orders on CMA No. 21917/2020.
- 2) For orders on CMA No. 21918/2020.
- 3) For orders on CMA No. 21919/2020.
- 4) For hearing of main case.

## 20.10.2020.

Mr. Raj Ali Wahid Advocate for Petitioner.

1) Granted.

2) Granted subject to all exceptions.

3 & 4) Through this Petition, the Petitioner has impugned the encashment of security / pay order furnished pursuant to Section 81 of the Customs Act 1969 whereby, 40 consignments of the Petitioner were allowed to be released provisionally. Learned Counsel submits that the Petitioner had impugned Valuation Ruling No. 1463/2020 before the Director General (Valuation) through a Revision under Section 25-D of the Customs Act, 1969; however, the said Revision has been dismissed on 06.10.2020 against which an Appeal has been preferred before the Customs Appellate Tribunal at Karachi which is non-functional and no orders could be obtained. According to him, now through a computer message in respect of 16 Goods Declarations the Respondents have initiated the process of encashment of the securities. According to him, since the Tribunal is non-functional the Petitioner has no other remedy; hence, this Petition.

Let notice be issued to the Respondents as well as DAG for **03.11.2020**. Till then, the Respondents are restrained from encashment of the securities furnished pursuant to provisional release of the consignments as mentioned at Page 33.

JUDGE

JUDGE

<u>Arshad/</u>