## ORDER SHEET IN THE HIGH COURT OF SINDH AT KARACHI

CP No.D-7270 of 2021

DATE

## ORDER WITH SIGNATURE OF JUDGE

## **Priority**

- 1. For hearing of CMA No.31860 of 2021
- 2. For hearing of main case

## 20.12.2021

Mr. Muhammad Rafi Kumboh, Advocate for the petitioner

Mr. Muhammad Aqeel Qureshi and Mr. Irfan Mir Halepota, Advocates undertake to file Vakalatnamas on behalf of respondent No.2 and respondent No.3 respectively.

It appears that the petitioner has already filed a revision under Section 25D of the Customs Act, 1969 with Director of Customs Valuation which is pending adjudication and the petitioner seeks release of the goods in terms of order after securing the differential amount of duty and taxes with the Nazir of this Court.

In the circumstances, by way of an interim arrangement since the consignment is incurring storage charges at the port, let the undisputed quantum of duties and taxes 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. Once the amount is secured as stipulated supra, 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 instruments, as per the Rules.

Upon deposit of the undisputed quantum of duties and taxes with the Collectorate/Department and presentation of the certificate/s issued by the Nazir, the concerned Collectorate/Department shall release the consignment forthwith.

The fate of the amount secured supra shall be subject to the outcome of the review. This petition, along with pending application(s), is disposed of in terms herein.