

**ORDER SHEET**  
**IN THE HIGH COURT OF SINDH AT KARACHI**  
CP No.D-7280 of 2021

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DATE

ORDER WITH SIGNATURE OF JUDGE

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**Priority**

1. For hearing of Misc. No.31921 of 2021
2. For hearing of main case

**22.12.2021**

Mr. Manzar Hussain Memon, Advocate for the petitioner  
Mr. Muhammad Rashid Arifi, Advocate for respondent

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Mr. Irfan Mir Halepota, Advocate undertakes to file Vakalatnama on behalf of respondent.

The subject matter of this petition is a challenge that involved valuation ruling which is beyond the statutory limits of 90 days. The petitioner intends to secure the differential amount between the applied valuation ruling and the goods declaration.

Subject to outcome of the decision under Section 25-A of Customs Act 1969, let the goods be released on securing the differential amount with the concerned Collectorate.

The petition stands disposed of alongwith listed application.

**J U D G E**

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