ORDER SHEET

IN THE HIGH COURT OF SINDH, KARACHI

C. P. No. D – 3763 of 2020

along with C. P. Nos. D – 7706 and 8380 of 2019, C. P. Nos. D – 839, 2152, 2803, 3374 of 2020

Date	e Order with signature of Judge
	 <u>Priority</u> 1. For hearing of CMA No.15749 /2020 2. <u>For hearing of main case</u>
<u>24.02.2021</u>	
	Mr. Sardar Muhammad Ishaque, Advocate for the Petitioners. Mr. Muhammad Rashid Arfi, Advocate for the Respondents. Ms. Masooda Siraj, Advocate for the Respondents. Mr. Pervaiz Ahmed Memon, Advocate for the Respondent. Mr. Muhammda Hussain Awan, Advocate for Respondent No.3. Mr. Kafeel Ahmed Abbasi, Deputy Attorney General. Mr. Okash Mustafa, Advocate, holds brief for Mr. Muhammad Bilal Bhatti, Advocate for the Respondent.
	All these petitions were filed being aggrieved with Valuation Ruling

No.1391/2019 dated 03.10.2019, as according to the learned counsel for the Petitioners some representation(s) of the Petitioners were pending before the Director General (Valuation), Karachi, and in the meantime, certain goods were imported, and were being assessed on the said Valuation Ruling of which the revision was pending. Through an order dated 18.08.2020, Respondents were directed to release the goods of the Petitioners provisionally under Section 81 of the Customs Act, 1969 which stands complied with. Therefore, apparently, these petitions have served their purpose.

In view of the above, these petitions are disposed of with the following directions: -

- Respective Collectorate(s), which has passed the provisional order(s) for release of the goods as directed in these petitions, shall after affording opportunity of hearing, pass a final order as mandated under Section 81(2) of the Customs Act, 1969, after considering the objections so raised by the Petitioners. If Petitioners are further aggrieved, they may seek appropriate remedy as may be available in law.
- 2. Till such time, final order(s) are passed as above, the security as furnished pursuant to provisions assessments shall not be encashed.
- 3. Petitioners' representation, if any, filed or pending before the Director General (Valuation) shall also be decided and dealt with in accordance with law.

With these observations, all listed petitions are disposed of along with pending application(s), if any. Office is directed to place copy of this order in all listed petitions.

Judge

<u>Riaz, P.S.</u>

Judge