## ORDER SHEET IN THE HIGH COURT OF SINDH, KARACHI C.P. No. D-6122 of 2022

Date

Order with Signature(s) of Judge(s)

## Fresh Case.

- 1. For order on Misc. Application No. 25957/2022 (Urgency Application).
- 2. For order on office objections No. 10.
- 3. For order on Misc. Application No. 25958/2022 (Exemption Application).
- 4. For order on Misc. Application No. 25959/2022 (Stay Application).
- 5. For hearing of main case.

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## 10.10.2022

M/s. Rana Sakhawat Ali & Kashif Ali Raza, Advocates for petitioner.

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- 1. Urgency application is granted.
- 2. Deferred for the time being.
- 3. Exemption application is granted subject to all just exceptions.
- 4-5. Mr. G.M. Bhutto, DAG is present in Court and has waived notice of this petition. As per the learned counsel, the Revision Application against the impugned Ruling is pending before the Director General Valuation and he states that the petitioner is willing to secure the differential amount of duties 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) stipulated supra, the Nazir shall issue 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(s) forthwith.

The fate of the amount secured supra shall be subject to the outcome of the Revision Application pending before the Director General Valuation. This petition, alongwith pending application(s), is disposed of in terms herein.

JUDGE