ORDER SHEET IN THE HIGH COURT OF SINDH KARACHI

C.P No. D-7117 of 2022

DATE ORDER WITH SIGNATURE OF JUDGES Fresh case Fresh case

1. For orders on Misc. No.30125/2022 (Urgent Application)

- 2. For orders on Misc. No.30126/2022 (Exemption Application)
- 3. For orders on Misc. No.30127/2022 (Stay Application)
- 4. For hearing of Main Case

18.11.2022

M/s. Aneel Zia, & Saima Syed, Advocates for the petitioner

1. Urgency granted.

2. Exemption granted subject to all just exceptions.

3&4. Learned counsel for the petitioner states that there is a dispute of classification of subject goods. According to him, adjudicating proceedings are pending and during pendency of adjudicating proceedings, petitioner is willing to secure the differential amount of duties and taxes with the Nazir of this Court.

Mr. G.M Bhutto, learned Assistant Attorney General is present in the Court has waived notice of this petition on behalf of the respondents. 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 adjudicating proceedings. This petition, alongwith pending application(s), is disposed of in terms herein.

Judge