

ORDER SHEET  
**IN THE HIGH COURT OF SINDH, KARACHI**

C.P No. D- 650 of 2023

---

Date Order with signature of Judge

---

**Fresh Case.**

1. For Order on Misc. No. 2939/23 (U/A)
2. For Order on Misc. No. 2940/23 (Exemption/App)
3. For Order on Misc. No. 2941/23 (Stay/A)
4. For hearing of main case.

-----

**31.01.2023.**

Mr. Manzar Hussain Memon, Advocate for Petitioner.

---

1. Granted.
2. Granted subject to all just exceptions.
- 3-4. Through this petition, the Petitioner seeks provisional release of the consignments so imported on the ground that Valuation Ruling bearing No.1556/2021 dated 22.10.2021 was impugned under Section 25-D of the Customs Act, 1969, whereas, Review under Section 25-D of the Customs Act 1969, stands dismissed, against which Appeal has been preferred, and therefore, current imports be ordered to be released provisionally.

However, on perusal of the record, it reflects that the Order-in-Revision was passed on 29.04.2022; whereas, the Appeal has been preferred before the Tribunal on 27.01.2023, which is hopelessly time barred. It appears that the Appeal has been belatedly filed merely to obtain ex-parte ad-interim orders from this Court, which in the given facts is not made out. Such conduct on the part of the Petitioner is nothing but an attempt to abuse the process of justice and to hoodwink and mislead the Court. While confronted, petitioners Counsel has not been able to satisfactorily respond. Record further reflects that for unknown reasons, the petitioner has only annexed two pages of the Appeal filed before the Tribunal, which again appears to an attempt to conceal true facts from the Court. The Petition appears to be misconceived and amounts to sheer wastage of Courts precious time; hence dismissed in *limine* with cost of Rs. 25,000/- to be deposited in the account of High Court Clinic within 7 (seven) days from today, failing which CNIC of the Petitioner shall be blocked by the office through NADRA.

**J U D G E**

**J U D G E**

Ayaz