

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
C.P. No.D-6315 of 2022

Date	Order with signature of Judge
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1. For order on Misc. No.26719/2022 (Urgent/App)
 2. For order on Misc. No.26720/2022 (Exemption/App)
 3. For order on Misc. No.26721/2022 (Stay/App)
 4. For hearing of main case
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18.10.2022

Mr. Daniyal Muzaffar, Advocate for the petitioner.

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1. Urgency granted.
2. Exemption granted subject to all just exceptions.
- 3-4. Mr. G.M. Bhutto, Assistant Attorney General 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

JUDGE

SM