ORDER SHEET IN THE HIGH COURT OF SINDH, KARACHI C. P. No. D- 749 of 2023

Date Order with signature of Judge

Priority.

- For hearing of Misc. No. 3418/23. 1)
- 2) For hearing of main case.

17.02.2023.

Mr. Muhammad Adeel Awan, Advocate for Petitioner. Mr. Mirza Nadeem Taqi, Advocate for respondent. Mr. Qazi Ayazuddin Qureshi, Assistant Attorney General.

Mr. Muhammad Khalil Dogar, Advocate has filed Vakalatnama as well as Comments on behalf of Respondent No.2, whereas, Mr. Mirza Nadeem Tagi has also filed Comments on behalf of Respondent No.3, which are taken on record.

This Petition was filed being aggrieved with various Valuation Ruling No.1718 of 2022 dated 21.12.2022 as according to the learned Counsel for the Petitioner Review under Section 25D of the Customs Act, 1969 was 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 respective ad-interim order, Respondents were directed to release the goods of the Petitioner by securing the disputed amount of duty and taxes which stands complied with. Therefore, apparently, the Petition has served its purpose.

In view of the above, the Petition is disposed of by directing that Review Application of Petitioner, if any, filed or pending before the Director General (Valuation) shall be decided and dealt with in accordance with law. Till such time, final order(s) are passed as above, the security as furnished shall not be encashed.

JUDGE

JUDGE

<u>Ayaz</u>