

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

C.P. No.D-2505 and D-2506 of 2023

Arsalan Ramzan and Malik Imran  
Versus  
Federation of Pakistan & others

Date	Order with signature of Judge
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1. For hearing of CMA 12067 & 12070/2023
2. For hearing of main cases.

**Dated: 31.05.2023**

Mr. Imran Iqbal along with Ms. Saima Sayd and Mr. Aneel Zia for petitioners.

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M/s Muhammad Rashid and Saleh Muhammad undertake to file their Vakalatnama on behalf of respondents No.3 and 4.

Learned counsel for the petitioner submits that Valuation Ruling(s) in respect of the goods is under challenge under Section 25D of the Customs Act, 1969 before the Director General of Customs Valuation and hence petitioner seeks release of the consignment subject to payment of differential amount in between assessed and declared value with the Nazir of this Court and duties and taxes with the customs officials. Accordingly, since there is no question of importability, let the goods be released subject to securing the differential amount with the Nazir of this Court and payment of duties and taxes with the customs officials. It is expected that the Director General of Customs Valuation would decide the review application expeditiously. Fate of the security shall be subject to the outcome of the decision by the Director General Valuation.

Petitions stand disposed of along with listed application(s) in the above terms.

**Judge**

**Judge**