

ORDER SHEET  
IN THE HIGH COURT OF SINDH, KARACHI  
C.P. No. D-4511of 2019

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Date: Order with signature of Judge

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1. For orders on MA No.19728/19
2. For hearing of main case

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11.7.2019

Mr. Muhammad Adnan Moton for petitioner  
.X.X.X.X.

Ms. Masooda Siraj files vakalatnama on behalf of the respondents, which is taken on record.

Petitioner has imported the consignment and submitted declaration for release of his consignment. The customs officials were not in consonance with the declaration of the petitioner and has assessed and/or re-assessed the consignment and has applied a valuation ruling which per learned Counsel was determined in terms of Section 25-A of the Customs Act.

Ms. Masooda Siraj submits that the subject ruling is intact in terms of Section 25A of the Customs Act and the petitioner is bound to pay the duties and taxes on the basis of such ruling.

We have heard the learned counsel and have perused the material available on record.

Petitioner at the very outset disputed the valuation ruling as the ruling came into being in the year 2017 and it is almost two years and the Customs officials are still applying the same. The petitioner may be justified in not agreeing with the spirit of ruling on lapse of two years, however keeping in view the financial interest of the Customs department, we deem it appropriate to pass an order for the release of consignment subject to securing the financial interest of the department in terms of the assessment of customs officials on the basis of ruling. The differential amount be secured either in the shape of bank guarantee and/or pay order with the department.

These observations are tentative and subject to the final outcome of the determination of the valuation, in case it is so contested at a forum by petitioner.

The petitions stands disposed of in the above terms along with pending applications.

Judge

Judge