

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

C.P.No.D-5968 of 2023

<i>Date</i>	<i>Order with signature of Judge</i>
-------------	--------------------------------------

**Priority.**

1. For hearing of CMA No. 27829/23 (stay)
2. For hearing of main case

**15.12.2023:**

Mr. Imran Iqbal along with Ms. Saima Syed, Advocate for Petitioner.  
Qazi Ayazuddin Qureshi, Assistant Attorney General.

-----

Mr. Sardar Zafar Hussain, Advocate undertakes to file Vakalatnama on behalf of the department. Let such Vakalatnama and Comments, if any, be filed in the office.

On the other hand, learned Counsel for the Petitioner submits assessment of the Petitioner's goods has been made on the basis of price as per Data Base Value; whereas, the Petitioner has impugned such assessment through Appeal before the Collector of Customs (Appeals) and in the meantime seeks release of the consignment(s) as they are incurring storage charges. He further submits that the Petitioner is willing to secure the differential amount and order for release of goods may be passed.

In the circumstances, by way of an interim arrangement and until further orders, let the disputed amount of duty and taxes be secured before the concerned Collectorate by way of a separate Pay Order / Bank Guarantee in respect of the consignments covered by this Petition, whereas, the remaining amount of duty and taxes be paid to the Concerned Collectorate. Once the amount is secured and paid as above, the concerned Collectorate / Department, shall release the consignment forthwith.

In view of the above, this Petition is disposed of by directing that Appeal of the Petitioner, if any, filed or pending before the Collectorate (Appeals), Karachi shall be decided and dealt with in accordance with law. Till such time, final (s) are passed as above, the security as furnished shall not be encashed.

**JUDGE**

**JUDGE**

Ayaz