

**ORDER SHEET**  
**IN THE HIGH COURT OF SINDH AT KARACHI**  
 Constitution Petition No. D-1346 of 2023

Date

Order with Signature of the Judge

1 For orders on CMA No. 7886/2023

2 For hearing of CMA No. 6552/2023

3 For hearing of main case.

**29<sup>th</sup> March, 2023.**

Mr. M. Adeel Awan, Advocate for petitioner.

Mr. Qazi Ayazuddin Qureshi, Assistant Attorney General

Mr. Muhabbat Awan Advocate for respondent

Mr. Muhammad Khalil Dogar, Advocate for respondent department.

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1. Urgency granted.

2&3. Mr. Muhabbat Awan Advocate files power on behalf of respondent department, which is taken on record.

Through this Petition, the Petitioner seeks provisional release of the consignment(s), import document whereof are available at Page-77 onwards of the memo of petition. Learned counsel submits that petitioner is aggrieved of a Valuation Ruling bearing No. 1720 of 2022 dated 21.12.2022 and has accordingly challenged the same by way of a Review Application under Section 25-D of the Customs Act, 1969. He further submits that pursuant to proviso under Section 81 of the Customs Act, 1969 the Department is now kept back from allowing any provisional release in such cases. He submits that in Constitution Petition No. D-7833/2022 ad-interim orders have already been passed by this Court.

In the circumstances let the disputed amount of duty and taxes (as may be determined by the Respondents) be deposited / secured before the concerned Collectorate by way of a separate Pay Order/Bank Guarantee in respect of the consignment(s) covered by this Petition, whereas, the

remaining amount of duty and taxes be paid to the Concerned Collectorate. Once the amount is deposited / secured and paid as above, the concerned Collectorate / Department shall release the consignment forthwith.

The security by way of bank guarantee/ pay order above shall be subject to outcome of Revision Petition claimed to have been pending before Director General Valuation. The petition stands disposed of in the above terms along with pending applications.



JUDGE



JUDGE