

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
C. P. NO. D-3964 / 2023

Date

Order with signature of Judge

PRIORITY.

- 1) For orders on office objection No. 11.
- 2) For hearing of Misc. No. 18234/2023.
- 3) For hearing of main case.

25.08.2023.

Mr. Shahan Ali, Advocate for Petitioner.
Mr. Sardar Zafar Hussain, Advocate for Respondent.
Mr. Rahat Maseem, Deputy Collector.
Mr. Tariq Aziz, Principal Appraiser.

Pursuant to issuance of notice Mr. Sardar Zafar Hussain has affected appearance and undertakes to file Vakalatnama on behalf of Respondent

Through this Petition, the Petitioner seeks release of its consignments as per import documents annexed with this Petition available at Page 31 onwards. It is the case of the Petitioner that the Petitioner has preferred an Appeal before the Collector of Customs (Appeals), Karachi being aggrieved of a Re-assessment Order by Respondent No. 2 of its imported consignment on the online 'Customs Computerized System' and consequent demand of excess duty and taxes for the consignment's release. Such request for provisional release is opposed by the Respondent's Counsel on the ground that the Appeal so preferred is time barred. However, we are not persuaded to agree with this argument as the Collector (Appeals) is fully competent to condone such delay under Section 193(1) of the Customs Act, 1969, and therefore, on this ground alone, the Petitioner cannot be non-suited.

In the circumstances, by way of an interim arrangement and until further orders, 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 consignments 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.

In view of the above, this Petition is disposed of by directing that Appeal of the Petitioner, if any, filed or pending before the Collector (Appeals), Karachi 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

Arshad