

ORDER SHEET
IN THE HIGH COURT OF SINDH KARACHI

Constitutional Petition No. D – 4460 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGES
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Priority:

1. For hearing of CMA No.18519/2025.
2. For hearing of main case.

17.09.2025

Mr. Muhammad Saad Shafiq Siddiqui, Advocate for the
petitioner.
Ms. Rabia Khalid, Assistant Attorney General.
Mr. Tariq Aziz, Assistant Collector.

Sardar Zafar Hussain Advocate files Vakalatnama on behalf of
Respondent No.3.

It is submitted by the learned counsel for the Petitioner that
appeals are preferred by him against assessment orders dated
13.08.2025¹ and 04.08.2025², respectively, which are pending before
the Collector (Appeals) at Karachi.

Since the consignment is incurring the risk of diminution and
storage charges at the port, learned counsel for Petitioner prays for an
order that the undisputed quantum of duties and taxes may be
deposited with the Collectorate/Department and the disputed amount
of the duties and taxes be secured before the Nazir of this Court, by
way of pay order(s)/bank guarantee, in respect of the consignment(s)
covered by this petition. Order accordingly in as much as there is no
issue to the importability of the goods.

Once the amount is secured as noted above, the Nazir shall issue
the appropriate certificate(s). If the amount is secured by way of pay
order(s), the Nazir shall invest the amount in profit bearing
instrument, as per the Rules. The Nazir's fee is settled at Rs.10,000/-
per certificate.

Upon deposit of the undisputed quantum of duties and taxes
with the Collectorate/Department and presentation of the certificate(s)

¹ GD No.KAPE-IB-7448-29-07-2025

² GD No.KAPS-IB-16191-26-07-2025

issued by the Nazir, the concerned Collectorate/Department shall release the consignment's forthwith.

The fate of the amount secured supra shall be subject to the outcome of the appeal pending before the Collector (Appeals) Karachi. This petition, along with pending application, is disposed of in terms herein.

JUDGE

JUDGE

Nadeem Qureshi P.A.
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