## THE HIGH COURT OF SINDH AT KARACHI

## Special Criminal Bail Appl. No. 180 of 2025

[Zia-ur-Rehman Khan Lashari v. The State]

Applicant : Zia-ur-Rehman Khan Lashari son of

Abdur Rehman through M/s. Barkat Ali Awan and Madan Lal, Advocates.

Respondent : The State, through Mr. Farooq

Hashmat Abbasi, Special Public Prosecutor alongwith I.O. Imran

Hyder, who is present in Court.

Date of hearing : 28-07-2025

Date of decision : 28-07-2025

FIR No.10/2025 R& D (East) CoC App (East)/Misc)16/2025 – R&D Dated: 30.05-2025 U/s: 32(1), 32(2), 139 SRO.666(1)/2006 dated 28.06.2006 r/w Baggage Rules 2006 of the Customs Act, 1969, section 33 of the Sales Tax Act, 1990 and section 148 of the ITO, 2001 punishable Clause 14, 70, of section 156(1) of the Customs Act, 1969 read with clause (5) of the Sales Tax Act, 1990 and . section 148 of the Income Tax Ordinance, 2001.

## ORDER

Adnan Iqbal Chaudhry J. - The Applicant seeks post-arrest bail in the aforesaid crime after the same has been declined by the Special Judge (Customs, Taxation & Anti-Smuggling-II), Karachi by order dated 24-06-2025.

- 2. Heard learned counsel and perused the record.
- 3. The Applicant is a clearing agent, arrested pursuant to the aforesaid FIR for the offence of mis-declaration under section 32(1) and (2) of the Customs Act, 1969. It is alleged that the principal accused, Niaz Muhammad, imported a container of goods from Dubai while declaring it as personal baggage attracting allowances under the Baggage Rules, 2006 (SRO 666(I)/2006 dated 28-06-2006); however, on examination, the goods in the container were found to be commercial goods in large commercial quantity; hence the importer evaded customs duty and taxes in the sum of

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Rs. 9,364,422/- with the connivance of the Applicant as clearing

agent.

4. The Applicant is not the importer or owner of the mis-declared

goods. He is the clearing agent engaged by the importer. The Bill of

Lading issued at Dubai described the goods as baggage and personal

effects. It is not alleged that the Bill of Lading is fictitious nor that the

Applicant has a business history with the principal accused.

Therefore, there is force in the submission of the Applicant's counsel

that he filed the GD on the basis of the Bill of Lading and without

knowledge of the actual goods inside the container.

5. The offence under section 32 of the Customs Act is punishable

under clause 14 of section 156(1) of the Customs Act, 1969 where the

maximum imprisonment does not exceed three years. Therefore, the

offence alleged against the Applicant also does not fall within the

prohibitory clause of section 497(1) Cr.P.C.

6. In view of the foregoing, the Applicant Zia-ur-Rehman Khan

Lashari son of Abdur Rehman is granted post-arrest bail in the

aforesaid FIR subject to furnishing solvent surety in the sum of

Rs. 300,000/- [Rupees Three Hundred Thousand Only] alongwith

P.R. Bond in like amount to the satisfaction of the trial Court.

Needless to state that the observations herein are tentative, and

shall not be construed to prejudice the case of either side at trial.

**JUDGE** 

Karachi

Dated: 28-07-2025

SHABAN