ORDER SHEET
IN THE HIGH COURT OF SINDH KARACHI

Constitutional Petition No. D – 4594 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGES

Priority.

1. For hearing of CMA No.19159/2025.
2. For hearing of main case.

29.09.2025

Mr. Amjad Hayat, Advocate for the Petitioner.
Tariq Aziz, Assistant Collector SAPT.

Sardar Zafar Hussain Advocate files Vakalatnama for respondent No.2.

By Order-in-Original dated 17.09.2025, the Collector of Customs (Adjudication) held that goods imported by the Petitioner are liable to confiscation on the charge of misdeclaration as per section 32 of the Customs Act *albeit* option was given to Petitioner to redeem the goods under section 181 of the Customs Act by paying fine in lieu of confiscation. The Petitioner has appealed such order before the Customs Appellate Tribunal vide Customs Appeal No.K-1362/2025. Learned counsel for Petitioner confines the petition to relief for release of imported goods pending appeal by way of securing the disputed amount with this Court. Though learned counsel for Respondent No.2 submits that the entire amount adjudged should be paid by the Petitioner to the department, we are of the view that since the Petitioner's appeal against the finding of misdeclaration has yet to be decided by the Tribunal, it would be unjust to condition the release of goods on payment of the impugned fine and penalty.

The Petition is therefore allowed to the following extent. The Petitioner shall deposit the adjudged amount of duty and taxes with the department, whereas the fine and penalty may be secured with the Nazir of this Court by pay-order or bank guarantee. Upon a certificate to that effect by the Nazir, the Customs shall forthwith release the goods under GD No.KAPS- 18417 dated 30.07.2025. In case a pay-order is given to the Nazir, same shall be invested as per

Rules. Nazir's fee shall be Rs.10,000/- per certificate. The security shall be subject to the outcome of the appeal pending before the Tribunal. Petition is disposed of.

JUDGE

JUDGE

Nadeem Qureshi PA