

THE HIGH COURT OF SINDH KARACHI

Present:

Mr. Justice Adnan Iqbal Chaudhry

Mr. Justice Muhammad Jaffer Raza

C.P. No. D – 5485 of 2025

[Ihsanullah vs. FOP & others]

Petitioner : Ihsanullah son of Saran Khan through
Mr. Muhammad Nazir Abbasi,
Advocate.

Respondents 1 & 3 : Nemo.

Respondent 2 : Collector of Customs, MCC,
Appraisement (SAPT), Karachi
through Mr. Tahseen Hyder Abbasi,
Advocate.

Date of hearing : 17-11-2025

Date of decision : 17-11-2025

ORDER

Adnan Iqbal Chaudhry J. – Per the Petitioner, he has imported a consignment of *Glycerol* packed in drums in two containers which were assessed by the Customs under section 80 of the Customs Act, 1969, after a lab test which found that the glycerol had a purity of more than 95% and therefore was not crude glycerol as declared in the GD. Petitioner contends that the lab test is defective and therefore the Petitioner moved an application to the Customs for a second lab test, which was not considered. The prayer is for a direction for conducting a second lab test and for provisional release of the consignment while the Petitioner has preferred an appeal against the aforesaid assessment before Collector of Customs (Appeals). To the extent of the second lab test, counsel for the Respondent No.2 has no objection.

The lab test placed on the record is of the Customs lab, which neither bears the seal of the lab that prepared it nor is it signed by any official of the stated lab. Therefore, we direct the Respondents 2 and 3 to take another sample from the consignment and refer the same for

a second lab test to the *H.E.J Research Institute of Chemistry, ICCBS, University of Karachi*, at the cost of the Petitioner. Once the sample is obtained, the Customs shall release the subject consignment (GD No. KAPS-HC-71791 dated 27-10-2025) if the Petitioner secures the differential amount of duties/taxes with the Department by way of pay-order or bank guarantee. Petition is allowed in said terms.

JUDGE

JUDGE

SHABAN*