## THE HIGH COURT OF SINDH KARACHI

## **Present:**

Mr. Justice Adnan Iqbal Chaudhry Mr. Justice Muhammad Jaffer Raza

## C.P. No. D - 4881 of 2025

[M/s. Ahmed Transport Company versus FOP & others]

Petitioner : M/s. Ahmed Transport Company

through Dr. Shahab Imam, Advocate.

Date of hearing : 16-10-2025

Date of decision : 16-10-2025

## <u>ORDER</u>

Adnan Iqbal Chaudhry J. - In addressing the maintainability of the petition before this Court vis-à-vis its territorial jurisdiction, counsel submits that Collectorate of Customs (Enforcement) and the Federal Board of Revenue (Respondents) carry on affairs of the Federation all over Pakistan and the Petitioner carries on business at Karachi, therefore, the petition is maintainable at Karachi. However, admittedly, no part of the cause of action occurred at Karachi. Subject oil tankers transporting White Spirit were cleared by the Collectorate of Customs (Appraisement) Taftan, Quetta; and were seized and detained by the Collectorate of Customs (Enforcement) at Multan, seemingly on the allegation of smuggling as defined in section 2(s) of the Customs Act, 1969. Admittedly, proceedings pursuant to the seizure are also not at Karachi. The case law relied upon by counsel for territorial jurisdiction is in circumstances where two High Courts have concurrent jurisdiction. That is not the case over here. Therefore, this Court does not have territorial jurisdiction. Petition is dismissed alongwith pending application(s).

**JUDGE** 

**JUDGE** 

SHABAN\*