

# THE HIGH COURT OF SINDH KARACHI

## **Present:**

Mr. Justice Adnan Iqbal Chaudhry

Mr. Justice Muhammad Jaffer Raza

C.P. No. D - 4161 of 2025

[Imran Ali versus FOP & others]

Petitioner : Imran Ali through M/s. Aneel Zia,  
Saima Syed and M. Aslam,  
Advocates.

Respondents 1&3 : Nemo.

Respondent 2 : Collector of Customs, Collectorate of  
Customs Appraisement (West),  
Karachi through Sardar Zafar  
Hussain, Advocate, alongwith Mr.  
Muhammad Siddique, Advocate.

Date of hearing : 21-10-2025

Date of decision : 21-10-2025

## **ORDER**

**Adnan Iqbal Chaudhry J.** - Petitioner is owner of a Toyota Prado bearing Registration No.BM-4723, registered to him by the Excise & Taxation Department on 02-09-2024. He is aggrieved of the fact that recently said vehicle has been flagged in the data-base of the Excise and Taxation Department as "*safe custody*" in connection with FIR No. 06/2024, which has the effect of freezing its sale/transfer.

The FIR, on the basis of which the vehicle has been flagged, alleges that a number of vehicles, including the subject vehicle, were imported using fake Proceeds Realization Certificates (PRCs), which then constitutes an offence by the importers under the Customs Act, 1969 triable by the Special Judge (Customs, Taxation and Anti-Smuggling), Karachi. However, as pointed out by the Petitioner's counsel, order dated 26-05-2025 passed by Special Judge Customs reflects that subject vehicle is not case property in the criminal proceedings under said FIR, nor is the Petitioner amongst the accused importers. It emerges from the comments of the Excise and Taxation Officer that subject vehicle is in fact flagged in their

data-base on the basis of letter dated 23-04-2025 received from the Deputy Collector of Customs, requesting the Motor Vehicle Wing to withhold further registration of the vehicle until said FIR is determined. In such circumstances, counsel for the Customs is queried whether subject vehicle is seized by the Customs under section 168 of the Customs Act, and if so, whether proceedings for confiscation are pending or adjudicated. He acknowledges that no such proceedings were ever initiated by the Customs, rather the Excise and Taxation Department was merely asked to mark a caution in its data-base against the vehicle.

In the aforesaid circumstances, where the subject vehicle is not seized or confiscated under the provisions of the Customs Act, we allow the petition by directing the Respondent No.2 to re-call its letter dated 23-04-2025 issued to the Excise and Taxation Department so that the caution of 'safe custody' marked against the vehicle is removed.

**JUDGE**

**JUDGE**

*SHABAN\**