

# THE HIGH COURT OF SINDH KARACHI

**Before:**

Mr. Justice Yousuf Ali Sayeed

Mr. Justice Adnan Iqbal Chaudhry

C.P. No. D - 4794 of 2026

[M/s. Abbasi International Products (Pvt) Ltd. v. Federation of Pakistan & others]

Petitioner : M/s. Abbasi International Products  
(Pvt) Ltd. through Aqeel Ahmed  
Khan, Advocate.

Date of hearing : 03-08-2026

Date of decision : 03-08-2026

## **ORDER**

**Adnan Iqbal Chaudhry J.-** 1] Urgency granted 2] Exemption granted subject to all just exceptions. 3&4] After examination of goods imported by the Petitioner, followed by a lab test, the Customs issued a show-cause notice dated 22.05.2026 to the Petitioner under section 180 of the Customs Act, 1969, alleging mis-declaration in the description of goods, falling under section 32 of the Customs Act, 1969, and consequently short-payment in the applicable customs duties and taxes. Learned counsel for the Petitioner submits that the allegation of mis-declaration flows from an erroneous classification of goods made by the customs and therefore, the Petitioner seeks a writ for referring the dispute for the opinion of the classification committee prior to adjudication of the show-cause notice.

Admittedly, the subject show-cause notice has yet to be adjudicated as per section 179 of the Customs Act, 1969. It is, therefore, for the Petitioner to make out a case before the adjudicating officer that the facts of the case require an opinion of the classification committee. Till then, a referral to the classification committee cannot be made simply on the Petitioner's *ipse dixit*. Therefore, the show-cause proceedings pending before the adjudicating officer do not warrant interference in writ jurisdiction. Petition is dismissed

**JUDGE**

**JUDGE**