

THE HIGH COURT OF SINDH KARACHI

Spl. Cr. Appeal No. 17 of 2026

[Raheel Dhanani v. The State]

Petitioner : Raheel Dhanani son of Deedar Ali
through Mr. Samsam Ali Khan,
Advocate.

Respondent : The State through Collectorate of
Customs JIAP, Karachi through Mr.
Naimat Ullah Soomro, Advocate
along with I.O. namely, Umar.

Date of hearing : 05-08-2026

Date of decision : 05-08-2026

ORDER

Adnan Iqbal Chaudhry J.- Mr. Naimat Ullah Soomro, Advocate undertakes to file Vakalatnama for the Customs. Learned counsel for the Appellant prays for suspension of sentence under section 426 Cr.P.C. He submits that the Appellant has been convicted on a mis-reading of the evidence.

2. Apparently, the Appellant, along with his family, was travelling on a Canadian passport from Karachi to Canada when he was arrested at the departure hall of the Jinnah International Airport on recovery of US\$ 111,400 and CAD 31,425 from his baggage which he had not declared to the Customs. For such offence he has been convicted and sentenced vide impugned judgment dated 15.07.2026 passed by the Special Judge (Customs, Taxation & Anti-Smuggling-II), Karachi as follows:

“Accordingly, accused Raheel Dhanani son of Deedar Ali found guilty of committing offence punishable under clauses 8(i)(e), of 156(1) of Customs Act 1969 and sentenced to Rigorous Imprisonment for five (05) years.

He is also found guilty of the offence under clause 70(ii)(e) of 156(1) of Custom Act 1969 and sentenced to Rigorous Imprisonment for three years.”

3. Learned counsel for the Appellant submits that he had purchased the foreign currency through lawful means for personal use at Canada and intended to declare the same to the Customs as

per Baggage Rules, however, he was never given the opportunity to do so.

4. The impugned judgment reflects that conviction followed even though prosecution witnesses (PW-1 and PW-2) had acknowledged that the foreign currency in question was recovered from the Appellant's hand-baggage and was not concealed in any secret cavity of the bag; that a Customs declaration form was not provided to the Appellant before searching his hand-bag; that the Appellant was detained before reaching the Customs Declaration Counter; and that the case was essentially of violating Baggage Rules rather than smuggling. Such evidence tended to support the Appellant's version of the events. Though counsel for the Customs opposes the application, in my view the findings for conviction do require a reconsideration, and therefore I am inclined to allow the application.

5. For the forgoing reasons, the sentence awarded to the Appellant by judgment dated 15.07.2026 in the Case No.26/2023 arising from FIR No. P-158/2023-Departure/JIAP), is suspended, and the Appellant is granted bail under section 426 Cr.P.C. subject to furnishing solvent surety in the sum of Rs.1,000,000/- (Rupees One Million only) and P.R. bond in like amount to the satisfaction of the Nazir of this Court. MA No.10979/2026 is allowed in said terms.

JUDGE

**PS/SADAM*