

THE HIGH COURT OF SINDH, KARACHI

Present:

Mr. Justice Adnan Iqbal Chaudhry

Mr. Justice Muhammad Jaffer Raza

- C.P. No. D-4705 of 2025 : Faisal Mujahid & others versus Federation of Pakistan and others.
- C.P. No. D-4711 of 2025 : M/s. Khalid Traders versus Federation of Pakistan and others
- C.P. No. D-4712 of 2025 : M/s. A.A. Traders versus Federation of Pakistan and others
- C.P. No. D-4713 of 2025 : M/s. Gogan Steel Traders versus Federation of Pakistan and others
- C.P. No. D-4714 of 2025 : M/s. Nini Steel Traders versus Federation of Pakistan and others
- C.P. No. D-4715 of 2025 : M/s. Younus Jan & Sons versus Federation of Pakistan and others
- C.P. No. D-4716 of 2025 : M/s. Pearl Traders versus Federation of Pakistan and others
- C.P. No. D-4717 of 2025 : M/s. Muhammad Arif Abbas versus Federation of Pakistan and others
- C.P. No. D-4718 of 2025 : M/s. Sufyan Steel versus Federation of Pakistan and others
- C.P. No. D-4719 of 2025 : M/s. Unique Trading Company versus Federation of Pakistan and others
- C.P. No. D-4720 of 2025 : M/s. Patanwala & Sons versus Federation of Pakistan and others
- C.P. No. D-4756 of 2025 : M/s. Shakir Engineering versus Federation of Pakistan and others
- C.P. No. D-4759 of 2025 : M/s. Imran Enterprises versus Federation of Pakistan and others
- For Petitioners : M/s. Muhammad Adeel Awanm Muhammad Saad Shafiq Siddiqui and Musa Sher Dil, Advocate [**Holds brief for Syeda Abida Bokhari**] Advocates for the Petitioners.

For Respondent No.1 : The Federation of Pakistan through Ms. Mehreen Ibrahim, Deputy Attorney General for Pakistan.

For Respondents 2 & 3 : The Collector of Customs & another Agha Shahid Majeed Khan, Advocate.

Date of hearing : 07-10-2025

Date of order : 07-10-2025

ORDER

Adnan Iqbal Chaudhry, J. - By an interim order, this Court had restrained the Customs from encashing securities of Petitioners while their appeals against the impugned Classification Ruling under Rule 2 of the Pakistan Rules, First Schedule to the Customs Act, 1969 were pending before the FBR. Learned counsel for Petitioners inform that the FBR has yet to fix a date for hearing those appeals. Mr. Agha Shahid Majeed Khan, Advocate enters appearance for Respondents 2 and 3 and submits that a matter before the FBR under Rule 2 of the Pakistan Rules is not to be construed as an appeal, but at best a representation. Nevertheless, since the impugned Classification Ruling itself provides recourse to the FBR, we are of the view that until the FBR decides the Petitioners' appeals or representations, encashment of the securities of Petitioners would not be justified. Therefore, we dispose of these petitions with the order that the Customs shall not encash the securities referred to in the interim orders in these petitions until FBR's determination on the matter. Office shall place a copy of this order in all connected petitions.

JUDGE

JUDGE

*PS/SADAM