

THE HIGH COURT OF SINDH KARACHI

Present:

Mr. Justice Adnan Iqbal Chaudhry

Mr. Justice Muhammad Jaffer Raza

C.P. No. D – 5067 of 2024:	M/s. A.K. Tariq Foundry versus Collector of Customs and others.
C.P. No. D – 5068 of 2024:	M/s. Mustafa Steel versus Collector of Customs and others.
C.P. No. D – 5069 of 2024:	M/s. Royal Foundry versus Collector of Customs and others.
C.P. No. D – 5070 of 2024:	M/s. M.R. Steel versus Collector of Customs and others.
C.P. No. D – 5071 of 2024:	M/s. Dua Steel Furnace versus Collector of Customs and others.
C.P. No. D – 5072 of 2024:	M/s. Universal Steel Mills versus Collector of Customs and others.
C.P. No. D – 5073 of 2024:	M/s. Omer Steel versus Collector of Customs and others.
C.P. No. D – 5074 of 2024:	M/s. Shahid Iqbal Steel Casting Factory versus Collector of Customs and others.
C.P. No. D – 5075 of 2024:	M/s. M.Z. Foundry (Pvt) Ltd., versus Collector of Customs and others.
C.P. No. D – 5076 of 2024:	M/s. Sun Star Foundry (Pvt) Ltd., versus Collector of Customs and others.
C.P. No. D – 5077 of 2024:	M/s. Mohmand Moulding Works versus Collector of Customs and others.
C.P. No. D – 5078 of 2024:	M/s. Lillah Steel Mill versus Collector of Customs and others.
C.P. No. D – 5079 of 2024:	M/s. MK Steel Mills versus Collector of Customs and others.
C.P. No. D – 5080 of 2024:	M/s. Riaz Afridi Steel Furnace versus Collector of Customs and others.

C.P. No. D – 5081 of 2024:	M/s. Muslim Steel Mills versus Collector of Customs and others.
C.P. No. D – 5082 of 2024:	M/s. Z.K. Steel Mills versus Collector of Customs and others.
C.P. No. D – 5083 of 2024:	M/s. Afridi Steel Mills (Pvt.) Ltd., versus Collector of Customs and others.
C.P. No. D – 5084 of 2024:	M/s. Dawood Steel Fabrication Factory versus Collector of Customs and others.
C.P. No. D – 5085 of 2024:	M/s. Ifran Ullah Steel Mills & Furnace versus Collector of Customs and others.
C.P. No. D – 5086 of 2024:	M/s. Iftikhar Steel Mills & Furnace versus Collector of Customs and others.
C.P. No. D – 5087 of 2024:	M/s. Naseeb Steel Furnace versus Collector of Customs and others.
Petitioners :	Through Mr. Mufariq Shah, Advocate in all the petitions.
Date of hearing :	15-10-2025
Date of decision :	15-10-2025

ORDER

Adnan Iqbal Chaudhry J. – These petitions seek quashment of separate FIRs lodged against Petitioners in June and July of 2022 by different Collectorates of the Customs at Karachi, for acts that constitute offences punishable both under the Customs Act, 1969 as well as the Sales Tax Act, 1990.

Apart from submissions that go to the merits of the FIRs, learned counsel submits that the FIRs are liable to be quashed in view of the case of *Directorate of Intelligence & Investigation-FBR v. Taj International (Pvt.) Ltd.* (2025 SCP 235), decided on 04.12.2024, where the Honorable Supreme Court of Pakistan interpreted erstwhile provisions of the Sales Tax Act to hold that an FIR cannot be lodged

for the offence of tax fraud until tax liability of the offender is adjudicated by the department. Per learned counsel, said pronouncement would operate retrospectively to hit FIRs lodged prior thereto. However, the submission does not take in account the fact that each FIR also alleges offences punishable under the Customs Act, 1969, which are not subject matter of said pronouncement. Nevertheless, and without prejudice to the submission of learned counsel, he is queried whether same ground has been taken by the Petitioners before the trial Court under the alternative remedy available in section 265-K Cr.P.C. He concedes that it has not. In such circumstances, we dismiss these petitions with the observation that the Petitioners may avail the alternate remedy available before the trial Court under section 265-K Cr.P.C.

Office shall place a copy of this order in all the listed petitions.

JUDGE

JUDGE

*SHABAN**