

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

C.P. No.D-5654 of 2025

Date	Order with signature of Judge
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1. FOR HERAING OF CMA NO.23642/25
2. FOR HERAING OF MAIN CASE

28.11.2025

Mr. Amjad Hayat, advocate for petitioner
Mr. Muhammad Akbar Khan, Asstt. Atty. Gen.

By Order-in-Original dated 01.07.2025 passed against the Petitioner, the Additional Collector (Adjudication) held the good liable to confiscation on the charge of mis-declaration as per section 32 of the Customs Act albeit option was given to Petitioner to redeem the goods under section 181 of the Customs Act by paying fine in lieu of confiscation. Against such order, the Petitioner has preferred 1693/2025 Customs Appeal No.K-951/2025 before the Customs Appellate Tribunal. Learned counsel for Petitioner confines the petition relief for release of imported goods pending appeal by way securing the disputed amount with this Court. Though learned counsel for Respondents 4 and 5 submits that the entire amount adjudged should be paid by the Petitioner to the department, we are of the view that since the Petitioner's appeal against the finding of misdeclaration has yet to be decided by the Tribunal, it would be unjust to condition the release of goods on payment of the impugned fine and penalty.

The Petition is therefore allowed to the following extent. The Petitioner shall deposit the adjudged amount of duty and taxes with the department, whereas the fine and penalty may be secured with the Nazir of this Court by pay-order or bank guarantee. Upon a certificate to that effect by the Nazir, the Customs shall forthwith release the goods under GD No.KAPS-HC-48233 dated 19.9.2025. In case a pay-order is given to the Nazir, same shall be invested as per Rules. The Nazir's fee is fixed at Rs.10,000/- per certificate. The security shall be subject to the outcome of the appeal pending before the Tribunal. Petition is disposed of.

JUDGE

JUDGE