

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
C. P. NO. D-5815 / 2025

Date

Order with signature of Judge

PRIORITY

- 1) For hearing of CMA No. 24344/2025.
- 2) For hearing of main case.

10.12.2025.

Mr. Amjad Hayat, Advocates for Petitioner.

Mr. Asif Ali Sayal, Advocate for Respondent No. 2.

Mr. Asif Ali Sayal files Vakalatnama for Respondent No. 2 which is taken on record.

By Order-in-Original dated 18.11.2025 passed against the Petitioner, the Collector of Customs (Adjudication) held the goods 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 Customs Appeal No. K-1734/2025 before the Custom Appellate Tribunal. Learned counsel for Petitioner confines the petition to relief for release of imported goods pending appeal by way of 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 mis-declaration 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. KAPE-HC-16945 dated 05.09.2025. 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.

J U D G E

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Arshad/

ORDER SHEET
IN THE HIGH COURT OF SINDH KARACHI
C.P. No. D – 4904 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGES
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For hearing of main case.

06-10-2025

Mr. Muhammad Nazir Abbasi, Advocate for the Petitioner.
Mr. Aamir Ali Shaikh, Advocate for Respondents 2 & 4.
Ms. Rabia Khalid, Assistant Attorney General.

By Order-in-Original dated 12.09.2025 passed against the Petitioner, the Deputy Collector of Customs (Adjudication-I) held the goods 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 Customs Appeal No.K-934/2025. Learned counsel for Petitioner confines the petition to relief for release of imported goods pending appeal by way of securing the disputed amount with this Court. Though learned counsel for Respondents 2 and 4 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 mis-declaration 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.KAPW-HC-No.21676 dated 02.08.2025. 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