

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

C.P. No. D-3943 of 2026

(Terminal One Limited v Federation of Pakistan & others)

Date	Order with signature of Judge(s)
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Before:

Mr. Justice Adnan-ul-Karim Memon

Mr. Justice Adnan Iqbal Chaudhary

Date of hearing and Order: 06.07.2026

Mr. Umair Nisar, Advocate for the petitioner.

Ms. Mehreen Ibrahim DAG.

ORDER

Adnan-ul-Karim Memon, J. – Petitioner has filed this petition under Article 199 of the Constitution and prays that the impugned actions and notices issued by the FIA in connection with the inquiry be declared to be without lawful authority and beyond its jurisdiction. He further seeks directions that the inquiry, if any, be conducted strictly in accordance with law, after disclosure of the specific allegations and statutory basis thereof. He also requests that the respondents be restrained from taking any coercive action or interfering with the petitioner's lawful business operations, including its customs and terminal activities. Learned counsel further seeks appropriate directions regarding the electronic device allegedly seized by the respondents, including production of the relevant record of seizure and forensic process, and submits that no adverse inference be drawn against the petitioner for non-production or authentication of data already in the respondents' custody.

2. Counsel for the petitioner submits that the petitioner is a licensed customs-bonded terminal/public bonded warehouse operator and challenges the inquiry initiated by the FIA on the ground that the subject matter primarily falls within the statutory jurisdiction of Pakistan Customs and OGRA. He contends that the Customs authorities have already taken cognizance of the alleged discrepancies by issuing notices under the Customs Act, 1969, and therefore the parallel inquiry by the FIA amounts to an unwarranted assumption of jurisdiction. He further submits that despite extending full cooperation, furnishing replies, and producing the available record, the petitioner has been subjected to repeated notices, unrealistic timelines, and coercive measures, including the seizure of its electronic device without following due process of law. Learned counsel argues that the impugned inquiry is vague, amounts to a fishing and roving investigation, lacks disclosure of any specific scheduled offence, and has resulted in unnecessary interference with the petitioner's lawful business operations. He accordingly prays that the respondents be restrained from taking any coercive

action and be directed to proceed strictly in accordance with law; and the petitioner may be allowed to carry out the business in accordance with law.

3. Learned Deputy Attorney General submits that the controversy raised in the present petition is identical to that involved in C.P. Nos. D-2182/2026 and D-2961/2026, which have already been directed by the Hon'ble Federal Constitutional Court of Pakistan to be transmitted as transfer cases under Article 175E of the Constitution. She submits that, in compliance with the said directions, this Court has already transmitted the record of those petitions. It is contended that the instant petition also involves the same questions of law and fact and, therefore, deserves to be transferred to the Hon'ble Federal Constitutional Court for hearing along with the connected matters. Learned DAG further prays that the interim order dated 22.06.2026, whereby coercive action was restrained, may be recalled. She finally submits that F.I.R -CC-KHI-13/2026 has already been registered on 24.6.2026; thus, this petition has become infructuous, as it was directed against the inquiry proceedings initiated by the FIA on the subject issue, which have culminated in its logical conclusion by registering the F.I.R.

4. We have heard the learned counsel for the parties and perused the record with their assistance.

5. It is an admitted position that the Hon'ble Federal Constitutional Court, vide order dated 21.05.2026 passed in F.C.P.L.A. No.1327 of 2026, has already exercised jurisdiction under Article 175E(5) of the Constitution in respect of identical and interconnected questions arising out of the FIA inquiry concerning the Price Differential Claims (PDC) mechanism, and has directed requisition of the record of C.P. Nos. D-2182/2026 and D-2961/2026 for their registration as Transfer Cases.

6. The controversy in the present petition substantially overlaps with the issues already seized by the Hon'ble Federal Constitutional Court. Judicial propriety, comity between Courts, and the constitutional scheme require that conflicting or parallel adjudications on the same questions of law and fact be avoided.

7. It is further not disputed that during the pendency of the present petition, the inquiry impugned herein has culminated in the registration of F.I.R. No. CC-KHI-13/2026 dated 24.06.2026. The principal relief sought by the petitioner was directed against the legality of the inquiry proceedings and the notices issued during such inquiry. Once the inquiry has reached its logical conclusion by registration of an FIR, the challenge to the inquiry proceedings, as framed in the present petition, has largely lost its efficacy. Any grievance arising out of the registration of the FIR or any subsequent investigative steps constitutes a separate and independent cause of action, which is to be examined in accordance with the

remedies available under the relevant law. The constitutional jurisdiction under Article 199 cannot ordinarily be invoked to examine hypothetical or academic issues when the factual foundation on which the petition was instituted no longer survives.

8. In these circumstances, we are of the view that no useful purpose would be served by entering into the merits of the rival contentions touching upon the jurisdiction of the FIA vis-à-vis Pakistan Customs or OGRA, as the same questions are already engaging the attention of the Hon'ble Federal Constitutional Court in the pending proceedings.

9. Any observation on merits by this Court may prejudice the rights of either party in those proceedings or in any proceedings arising out of the aforesaid FIR. Therefore, we refrain from expressing any opinion on the merits of the controversy.

10. Consequently, the present petition is disposed of as having been rendered infructuous in view of the subsequent registration of F.I.R. No. CC-KHI-13/2026 and the pendency of identical and interconnected issues before the Hon'ble Federal Constitutional Court. The interim order dated 22.06.2026 consequently stands recalled. It is, however, clarified that the petitioner shall be at liberty to avail such remedies as may be available to it under the law against the FIR or any subsequent proceedings, and all questions of law and fact are left open to be urged before the competent forum, without any observation contained herein being construed as an expression on the merits of the controversy.

JUDGE

JUDGE