

ORDER SHEET
THE HIGH COURT OF SINDH KARACHI
Constitution Petition No. D – 4864 of 2025
(M/s. Rrliance Steel & 2 others v/s The Federation of Pakistan & 2 others)

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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Priority

1. For orders on office objection.
2. For hearing of CMA No.20291/2025.
3. For hearing of Main Case.

13.10.2025

Mr. Muhammad Adeel Awan, Advocate for the Petitioners.

Mr. Agha Shahid Majeed Khan Advocate files Vakalatnama for the Respondents 2 and 3.

It is submitted that the Petitioners imported consignments of “*Prime and Secondary Quality of Iron & Non-Alloy Steel Sheets/Coils Coated with Alloys of Aluminum, Zinc and other Elements*” **[subject goods]**; that the assessing officer did not agree with the classification of goods made by Petitioners in their GDs and referred the matter to the Classification Committee, which issued a Ruling vide Public Notice No. 14/2025 dated 25.09.2025 to classify subject goods contrary to past practice and to the detriment of Petitioners; and that said Ruling is appealed by Petitioners before the FBR under Rule 2 of the Pakistan Rules contained in the First Schedule to the Customs Act, 1969. The Petitioners pray that while said appeals are pending before the FBR, they are willing to secure the differential amount of duty/tax with the Nazir of this Court for releasing the subject consignments. Mr. Agha Shahid Majeed Khan, Advocate for Respondents 2 and 3 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 inclined to accede to the prayer for release of subject goods. Therefore, the Petitioners shall secure the differential amount of duty and taxes with the Nazir of this Court, by way of pay order(s) / bank guarantee and upon a certificate(s) to that effect by the Nazir the

Respondents shall release the subject consignments forthwith as mentioned in Annexure 'B' to the petition. If the amount is secured by way of pay order(s), the Nazir shall invest the same as per Rules. The Nazir's fee is settled at Rs. 10,000/- per certificate.

The fate of the amount secured supra shall be subject to the outcome of the appeal pending before the FBR. This petition, along with pending application, is disposed of in said terms.

JUDGE

JUDGE

NADEEM QURESHI P.A