

IN THE HIGH COURT OF SINDH, KARACHI

C. P No. 5037 of 2025

(M/s. Haider International V. The Federation of Pakistan & Others)

Present:

Mr. Justice Adnan Iqbal Chaudhry

Mr. Justice Muhammad Jaffer Raza

Petitioner: M/s. Haider International,
Through Mr. Sardar Muhammad
Ishaque, Advocate.

Respondents No. 2: The Head of Facilitation Mechanism
/ Member FBR, Customs House,
Karachi,
Through Mr. Khalid Mehmood
Rjpar, Advocate.

Respondents No. 3: The Collector of Customs,
Collectorate of Custom,
Appraisement, Port Muhammad Bin
Qasim, Karachi,
Through Mr. Muhammad Khalil
Dogar, Advocate.

Date of hearing: 06.11.2025

Date of Order: 06.11.2025.

ORDER

Adnan Iqbal Chaudhry, J. - The grievance of the petitioner is that after the goods were out of Customs charge, those were put on hold, were re-examined and re-assessed to duty / taxes under a different tariff code than the one declared by the petitioner. Learned counsel submits that the Assessing Officer had no jurisdiction to do so. However, as the matter presently stands, a contravention report was prepared after the re-assessment and a show-case-notice for adjudication has been issued to the petitioner. Under these circumstances, the argument raised against the re-assessment can best be considered by the department in show-cause proceedings. After briefly agitating the aforesaid point, learned counsel for

the petitioner confines relief to the release of goods pending adjudication inasmuch as it is not alleged that the goods are liable to outright confiscation. In that regard, learned counsel has placed on record copy of an application made by the petitioner to the Collector of Customs (Appraisement) under section 83-B of the Customs Act, 1969. Learned counsel for respondents agree that under the circumstances, the provision of section 83-B of the Customs Act, 1969 can be invoked for seeking release of the goods. Therefore, we dispose of this petition with directions to respondent No. 3 to decide the petitioner's application under section 83-B of the Customs Act, 1969 within four days.

J U D G E

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Arshad/