

**ORDER SHEET**  
**IN THE HIGH COURT OF SINDH KARACHI**

Constitutional Petition No. D – 4329 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGES
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Priority.

1. For hearing of CMA No.17867/2025.
2. For hearing of main case.

**08.09.2025**

Mr. Amjad Hayat, Advocates for the petitioner.  
Mr. Muhammad Akbar Khan, Assistant Attorney General.  
Tariq Aziz, Assistant Collector SAPT.

Mr. Aamir Ali Shaikh Advocate undertakes to file Vakalatnama for Respondent No.2.

By Order-in-Original dated 28.08.2025 the Collector of Customs (Appeals) held that the goods imported by the Petitioner are liable to confiscation on the charge of mis-declaration as per Section 32 of the Customs Act, 1969, albeit option was given to the Petitioner to redeem the goods under section 181 of the Customs Act by paying fine in lieu of confiscation. Against such order, the Petitioner preferred Customs Appeal No.K-1263/2025 before the Customs Appellate Tribunal. Learned counsel for the 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 respondent No.2 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 way of pay-order or bank guarantee. Upon a certificate to that effect by the Nazir, the Customs shall release the goods that are imported under GD No.KAPW-HC-

204624 dated 19.06.2025. 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 Appellate Tribunal. Petition is disposed of.

JUDGE

JUDGE

Nadeem Qureshi PA