

IN THE HIGH COURT OF SINDH KARACHI

Present:

Mr. Justice Adnan Iqbal Chaudhry

Mr. Justice Muhammad Jaffer Raza

C.P. No.D-5554/2025 : M/s. New Light Welding Electrodes Industries (Pvt.) Ltd. versus Federation of Pakistan & others.

For Petitioner : M/s. Imran Iqbal Khan and Bilawal Solangi Advocates.

Respondent No.1 : Federation of Pakistan, through Ms. Mehreen Ibrahim, DAG.

Respondent No.2 : M/s. Sardar Zafar Hussain and Muhammad Siddique Advocates.

Respondent No.3 : Nemo

Date of hearing : 21.11.2025

Date of decision : 21.11.2025

ORDER

Adnan Iqbal Chaudhry, J. - By Order-in-Original dated 06.11.2025, the Collector of Customs (Adjudication) held the goods liable to confiscation on the charge of misdeclaration 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-1639/2025. 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 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 misdeclaration 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.KEWB-HC-5459 dated 13.10.2025. In case a pay-order is given to the Nazir, the 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.

JUDGE

JUDGE

Nadeem Qureshi PA