

IN THE HIGH COURT OF SINDH KARACHI

Spl. CrI. Appeal No.14 of 2026

Date	Order With Signature Of Judges
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1. For orders on office objection a/w reply at Flag A
2. For order on MA No.6051/2026
3. For hearing of main case
4. For orders on MA No.6052/2026

17.06.2026

Mr. Mushtaque Hussain Qazi, Advocate for the appellant
Barrister Syed Ahsan Ali Shah for the respondent No.2

After hearing the counsels, the position seems to be as follows:

- (i) An action for evasion of taxes was initiated by the Directorate of Intelligence and Investigation – IR, against Brands Unlimited. Muhammad Essa and Muhammad Farhan Khan are the directors of the company. F.I.R. No. 10 of 2025 was registered under the provisions of the Anti-Money Laundering Act, Income Tax Ordinance, and Sales Tax laws.
- (ii) An application seeking attachment of the bank accounts and vehicles of the company/directors was moved under section 8 of the Anti-Money Laundering Act, 2010. This application was allowed on 05.01.2026 by the learned Special Judge, Customs, Taxation and Anti-Smuggling-1, Karachi.
- (iii) The applicants, for reasons best known to them, challenged the order dated 05.01.2026 by filing an application for recall, review, and modification before the

same Court, i.e., Special Judge, Customs, Taxation and Anti-Smuggling-1, Karachi.

- (iv) The learned Special Judge, Customs, Taxation and Anti-Smuggling-1, Karachi, dismissed the application challenging the order dated 05.01.2026 through his order dated 27.03.2026. The reason given by the learned Judge was that, pursuant to section 23 of the Anti-Money Laundering Act, 2010, the order dated 05.01.2026 should have been challenged by way of appeal and not by an application seeking review/recall/modification.
- (v) The company/directors have now filed this appeal against the order dated 27.03.2026.
- (vi) During the hearing, Mr. Qazi said that he also wants to challenge the order dated 05.01.2026, the memo of appeal however does not reflect the same.
- (vii) Mr. Shah, on the other hand, says that the application seeking review/recall/modification reflects that it is more of an appeal than a simple review/recall/modification. He further says that the remedy available to the applicants was to file an appeal against the order dated 05.01.2026 and not a review/recall/modification.
- (viii) Considerable confusion has arisen because of the above. I deem it appropriate, therefore, to make the following directions:

Mr. Qazi shall satisfy the court on the next date of hearing as to why an appeal was not filed against the order dated 05.01.2026.

If he succeeds in satisfying the Court that he availed the proper remedy, it would mean that the learned trial court

erred in dismissing his application on the ground that an appeal should have been filed.

If he does not succeed, then he will have to show that the current appeal was filed within the period of limitation against the order dated 05.01.2026.

Re-list on a date to be determined by the office of the Court. If Mr. Qazi is of the view that the matter requires an urgent hearing, he will make the requisite application for this purpose.

JUDGE