THE HIGH COURT OF SINDH KARACHI

C.P. No. D – 595 of 2026
[M/s. Hoora Pharma (Pvt.) Ltd., vs. Pakistan & others]

Petitioner	:	M/s. Hoora Pharma (Pvt) Ltd., through Mr. M. Shahrukh Farogh Naseem, Advocates.
Respondent 1-3	:	Pakistan through Secretary, Ministry of Finance through Ms. Mehreen Ibrahim, Deputy Attorney General for Pakistan.
Respondents 4-7	:	The Assistant Collector of Customs (SAPT) and 3 others through Mr. Muhammad Zakir, Advocate.
Respondent 9	:	CMA CGM Pakistan Pvt. Ltd. through Mr. Feroz Ahmed, Advocate.
Date of hearing	:	11-02-2026
Date of decision	:	11-02-2026

O R D E R

M/s. Muhammad Zakir and Feroz Ahmed, Advocates file Vakalatnamas for Respondents 4 to 7 and 9 respectively, which are taken on record.

Petitioner has imported a consignment of *sutures* and claimed an exemption from sales tax on import under Entry No.112 of Table-1 of the Sixth Schedule to the Sales Tax Act, 1990. The Customs has denied such exemption while assessing the goods under section 80 of the Customs Act, 1969. Against said assessment, the Petitioner has preferred appeals to the Collector (Appeals) under section 193 of the Customs Act. The Petitioner prays that pending appeals, the goods may be released provisionally as the Petitioner is willing to secure the

sales tax with this Court. Counsel for the Department opposes the prayer and submits that the goods do not qualify for the stated exemption.

Since the question for exemption from sales tax claimed by the Plaintiff is subject matter of statutory appeal, we are inclined to accept the Petitioner's prayer for provisional release of goods. Therefore, in respect of consignment listed in Annexure 'P' (**Page-157 of the Court file**), if the Petitioner secures the disputed sales tax with the Nazir of this Court by way of pay-orders/bank guarantees, upon a certificate to that effect by the Nazir, the Customs shall release the subject consignment forthwith. If the security is in the form of a pay-order, same shall be invested by the Nazir as per Rules. Nazir's fee shall be at Rs. 10,000/- per certificate. The security shall be subject to further orders of the Court. Petition is disposed of.

JUDGE

JUDGE

*PS/SADAM