THE HIGH COURT OF SINDH, KARACHI

Present:
Mr. Justice Yousuf Ali Sayeed
Mr. Justice Muhammad Osman Ali Hadi

C.P. No. D-223 of 2026	:	Syed Faraz Ali son of Syed Arshad Ali, Sole Proprietor of M/s. Shahkar Enterprises
For Petitioner	:	M/s. Aneel Zia and Saima Syed, Advocates.
For Respondent No.1	:	Ms. Muhammad Akbar Khan, Assistant Attorney General for Pakistan.
For Respondent No.2	:	Mr. Aamir Ali Shaikh, Advocate a/w Mr. Arsalan, Assistant Collector SPAT.
For Respondent No.3	:	Nemo.
Date of hearing	:	26-01-2026
Date of order	:	26-01-2026

O R D E R

By Order-in-Original dated 07.01.2026 passed against the Petitioner, the Additional Collector (Adjudication) held the goods liable to confiscation on the charge of mis-declaration as per section 32 of the Customs Act *albeit* option was given to Petitioner to redeem the same 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-41/2026. Learned counsel for Petitioner confines the petition to relief for release of the 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 pay-order or bank guarantee. Upon a certificate to that effect by the Nazir, the Customs shall forthwith release the goods under GD No.KAPS-HC-48368 dated 19.09.2025. 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 Tribunal. Petition is disposed of.

JUDGE

JUDGE

*PS/SADAM