

THE HIGH COURT OF SINDH KARACHI

Spl. Cr. Appeal No. No. 23 of 2026

[Muhammad Kashif v. The State]

Petitioner : Muhammad Kashif through M/s. Zain A. Jatoi, Mustafa Mamdani and Malhar Rathor, Advocates.

Respondent : The State through Collectorate of Customs JIAP, Karachi through Mr. Naimat Ullah Soomro, Advocate along with I.O. namely, Ameer.

Date of hearing : 28-07-2026

Date of decision : 28-07-2026

ORDER

Adnan Iqbal Chaudhry J.- Mr. Naimat Ullah Soomro, Advocate files vakalatnama for the Customs. Learned counsel for the Appellant prays for suspension of sentence under section 426 Cr.P.C. He submits that the sentence is a short one and the Appellant was on bail throughout trial. He further submits that the Appellant has been convicted on a mis-reading of the evidence.

2. By the impugned judgment dated 15.07.2026, the Appellant has been convicted by the Special Judge (Customs, Taxation & Anti-Smuggling-II), Karachi and sentenced as follows:

“Muhammad Kashif is convicted for offence u/s clause 14 of 156(1) and sentenced for R.I. of convicted for one year and also to pay of fine of Rs.10,00,000/-. In case of default in payment of fine, the accused shall further undergo S.I. for six months. He is also convicted for the offence punishable clause 43 of section 156(1) and sentenced to R.I. for one year. Accused above named is also convicted under clause 86 of 156(1) and sentenced to R.I. for one year and to pay fine of Rs.25,000/-, in case of default in payment of fine, the accused shall further undergo S.I. for one month.”

Furthermore, benefit of section 382-B Cr.P.C. was allowed with the observation that the sentence will run concurrently except payment of fine.

3. A perusal of the impugned judgment reflects that the allegation against the Appellant was that he was the licensed clearing agent who was responsible for processing the mis-declared

G.D. On the other hand, the Appellant's case was that the G.D. was filed by the importer on "*self-basis*". Learned counsel for Appellant draws attention to the deposition of the I.O. (PW-3) where he stated that "*it is correct to suggest that the G.D. was filed on self-assessment basis by M/s. Captain Express Pakistan Pvt. Ltd and not by the clearing agent*".

4. Though counsel for the Customs opposes the application, in my view, the point raised by Appellant's counsel is sufficient for reappraisal of evidence. The sentence is also a short one and the Appellant remained on bail suspension through out trial.

5. For the forgoing reasons, the sentence awarded to the Appellant by judgment dated 15.07.2026 in the Case No.151/2023 arising from FIR No. SI/Misc/109/2023/AFU/JIAP, is suspended, and the Appellant is granted bail under section 426 Cr.P.C. subject to furnishing solvent surety in the sum of Rs.500,000/- (Rupees Five Hundred Thousand only) and P.R. bond in like amount to the satisfaction of the Nazir of this Court. MA No.11254/2026 stands allowed in said terms.

JUDGE

*PS/SADAM