

THE HIGH COURT OF SINDH KARACHI

Before:

Mr. Justice Adnan Iqbal Chaudhry

Mr. Justice Muhammad Hasan (Akber)

C.P. No. D – 3815 of 2026

[Carryfor Pharmaceutical (Pvt.) Ltd. v. FOP and others]

Petitioner : Carryfor Pharmaceutical (Pvt.) Ltd.,
through M/s. Zain A. Jatoi and
Mustafa Mamdani, Advocates for the
Petitioner.

Respondent 1 : Federation of Pakistan through its
Secretary, Revenue Division, through
Ms. Mehreen Ebrahim, DAG.

Respondent 2 : Collector of Customs, Customs
Collectorate Appraisalment, Karachi,
through Sardar Zafar Hussain,
Advocate.

Respondent 3 : Collector of Customs, Collectorate of
Customs Enforcement, through Mr.
Khalid Mehmood Rajpar, Advocate.

Date of hearing : 20-08-2026

Date of decision : 20-08-2026

ORDER

Adnan Iqbal Chaudhry J.- The Petitioner seeks a *writ* to Collectors of Customs [Respondents 2 and 3] to implement Order-in-Original No.841/2025-26 dated 22.05.2026 [**OnO**], whereby the Collector (Adjudication) rejected the allegation of mis-declaration in importing subject goods and ordered said Respondents to release those goods to the importer/Petitioner.

Apparently, the OnO is being resisted for implementation by Respondents 2 and 3 on the ground that they are in appeal against the OnO before the Customs Appellate Tribunal [Tribunal]. However, admittedly, the Tribunal has already dismissed the Respondent's application to stay the OnO vide order dated 21.07.2026 and therefore,

there is no ground to withhold the goods. Confronted with that, learned counsel for Respondents fall back on the submission that the Department has moved an application before the Tribunal for seeking opinion of the Classification Committee in respect of subject goods, which application may be prejudiced if the goods are released without retaining a sample. To the extent of retaining a sample, learned counsel for the Petitioner has no objection.

In view of the foregoing, the petition is allowed as prayed. The OnO shall be implemented by the Respondents forthwith by releasing the subject goods to the Petitioner, however, after drawing a sample from those goods for purposes of any order that may be passed by the Tribunal.

JUDGE

JUDGE

*SHABAN**