

THE HIGH COURT OF SINDH KARACHI

Before:

Mr. Justice Yousuf Ali Sayeed

Mr. Justice Adnan Iqbal Chaudhry

C.P. No. D – 5190 of 2026

[M/s. Murree Brewery Company Limited v. Federation of Pakistan & others]

Petitioner : M/s. Murree Brewery Company Limited through Mr. Abdul Rauf, Advocate.

Respondent No.1 : Federation of Pakistan through Ms. Mehreen Ibrahim, Deputy Attorney General for Pakistan.

Respondent No. 2 : The Collector of Customs (Appraisalment (SAPT) through Mr. Aamir Raza, Advocate.

Respondent No.3 : Nemo.

Date of hearing : 31-08-2026

Date of decision : 31-08-2026

ORDER

Adnan Iqbal Chaudhry J.- Aggrieved of an Order-in-Original dated 31.07.2026 (**OnO**), passed under section 179 of the Customs Act, 1969 (**Act**), the Petitioner preferred an appeal under section 194A of the Act to the Customs Appellate Tribunal (**Tribunal**) along with an application to stay encashment of the security in deposit with the Customs for provisional release of goods under section 83B of the Act. Grievance of the Petitioner is that while the Tribunal has yet to fix a hearing for the stay application, the Respondent No.2 has indicated that he is required by the OnO to encash said security. Learned counsel for the Customs does not dispute these facts.

Under sub-section (5) of section 194A of the Act, the Tribunal is vested with discretionary powers to stay recovery for a certain period should it deem fit. Apparently, the Tribunal has yet to consider the stay application in the Petitioner's stay application. To the extent of Customs duty and taxes, the amount is already secured by the Petitioner. Therefore, we are inclined to allow this petition in

the following terms. Until the Tribunal passed order on the stay application or appeal of the Petitioner, whichever is earlier, officers of Customs are restrained from encashing the Petitioner's security pursuant to the aforesaid OnO provided that the Petitioner shall keep the security valid and subsisting. Petition disposed of.

JUDGE

JUDGE

**PS/SADAM*