THE HIGH COURT OF SINDH AT KARACHI

Spl. Cr. Bail Application No. 170 of 2025

Applicant	:	Mehmood Alam Ansari son of Muhammad Younus through Mr. Muhammad Shahnawaz Khan, Advocate.

Spl. Cr. Bail Application No. 171 of 2025

Applicant	:	Ather Saeed son of Muhammad Saeed through Mr. Muhammad Shahnawaz Khan, Advocate.
The State	:	Through Mr. Farooq Hashmat Abbasi, Special Prosecutor Customs. Mr. Muhammad Ahmed, Assistant Attorney General for Pakistan.
Date of hearing	:	23-07-2025
Date of decision	:	23-07-2025

FIR No. 09/2025
U/s: 32(1), 32(2), 79 and 209 of the Customs Act, 1969 r/w section 33 of the Sales Tax Act, 1990 and section 148 of the Income Tax Ordinance, 2001
P.S. Customs, Karachi.

O R D E R

Adnan Iqbal Chaudhry J. – The Applicant seeks post-arrest bail in the aforesaid crime after the same has been declined by the Special Judge (Customs, Taxation & Anti-Smuggling-I), Karachi by a common order dated 13.06.2025.

2. Heard learned counsel and perused the record.

3. The FIR was lodged after a search and inspection carried out by the Customs of goods warehoused at M/s. Fatima Warehousing Co., a licensed warehouse of the co-accused Maqsood Alam. The inspection allegedly revealed that goods imported by M/s. Tri-Star Packages and M/s. Hassan Steels through customs agent M/s. Mahbat Khan and Sons and warehoused as aforesaid, had been mis-

declared as Prime Quality Galvalume Steel Coils, whereas beneath those coils the bulk of the goods were Secondary Quality of Electrolytic Tin Plate in coils (ETP), which attracted higher customs duty and taxes under a different PCT Heading. Therefore, said goods were seized and said importers, customs agent and warehouse licensee were booked for offences of mis-declaration and fiscal fraud under sections 32(1) and 32A of the Customs Act, 1969. While said importers, customs agent and warehouse licensee were granted interim pre-arrest bail by the trial Court, the I.O. proceeded to arrest the Applicants namely Ather Saeed, who was the delivery clerk at the warehouse, and Mehmood Alam Ansari who was the Manager of the warehouse.

4. The Applicants are not importers or owners of the warehoused/seized goods, rather employees at the warehouse where the goods were deposited by the importers. In such capacity, they are not the ones who made, signed or delivered to the Customs any document of the nature set-out in sections 32(1) and 32A of the Customs Act in respect of warehoused goods so as to be liable for such offences. There is also force in the submission of the Applicants' counsel that goods deposited by importers or their agents in the warehouse are usually packaged as imported, and therefore the Applicants could not have knowledge that mis-declared goods were hidden under or mixed with goods declared in the GDs.

5. The offence under section 32(1) of the Customs Act, punishable under clause (14) of section 156(1) of said Act, does not attract imprisonment in excess of three years and therefore does not fall within the prohibitory clause of section 497 Cr.P.C. Though the offence under section 32A of the Customs Act can be punished under clause (14) of section 156(1) of said Act with imprisonment upto 10 years, the investigation does not reveal how the Applicants could have aided and abetted the importers in such offence.

6. In view of the foregoing, the Applicants Mehmood Alam Ansari son of Muhammad Younus and Ather Saeed son of Muhammad Saeed are granted post-arrest bail in the aforesaid FIR subject to furnishing solvent surety in the sum of Rs.200,000/- [Rupees Two Hundred Thousand only] each alongwith P.R. Bond in like amount to the satisfaction of the trial Court.

Needless to state that the observations herein are tentative, and shall not be construed to prejudice the case of either side at trial. Office to place a copy of this order in the connected bail application.

JUDGE

Karachi
Dated: 23-07-2025

**PS/SADAM*