

# THE HIGH COURT OF SINDH KARACHI

## **Present:**

Mr. Justice Adnan Iqbal Chaudhry  
Mr. Justice Muhammad Jaffer Raza

C.P. No. D – 4103 of 2025

[M/s. Wint Corporation (Steel Importer) versus Federation of Pakistan & others]

Petitioner : M/s. Wint Corporation (Steel Importer) through Mr. Muhammad Saad Siddiqui, Advocate.

Respondent 1 : Nemo.

Respondent 2 : Collector of Customs (East) through Sardar Zafar Hussain, Advocate, alongwith M/s. Kainat Larik and Aamir Ali Shaikh, Advocates.

Date of hearing : 25-08-2025

Date of decision : 25-08-2025

## **ORDER**

**Adnan Iqbal Chaudhry J.** - The Petitioner entered G.D. No. KEWB-IB-808-15-07-2025 and G.D. No. KEWB-IB-3078-04-07-2025 under section 79 of the Customs Act, 1969 [Act] for warehousing imported goods declared as “*Secondary Quality Electrolytic Tin Plate Steel Sheets in Coils*” and “*Galvalume Steel Sheet in Coils of Secondary Quality*”. The GDs were assessed accordingly by the Customs under section 80 of the Act, however, the goods were then put on hold pursuant to an examination. With regards to G.D. No. 808, show-cause notice dated 05.08.2025 was issued to the Petitioner alleging mis-declaration and violation of sections 32 and 32A of the Act on grounds *inter alia* that the coils were rolled to conceal underneath “*Prime Quality Galvalume Steel in Coils*”. Regarding G.D. No. 378, Petitioner’s counsel states that no show-cause notice has been issued to justify a hold on the goods. However, counsel for the Customs states that a contravention report was prepared but had to be sent back with queries which has now been resubmitted and a show-cause notice is likely to be issued any time.

Before us, the Petitioner does not seek any intervention in adjudication proceedings pending before the Customs. Its grievance is that while those proceedings are on-going, the Customs is not allowing the Petitioner to move the goods to a bonded warehouse, and as a result the Petitioner is incurring demurrage charges day-to-day. Needless to state that moving the goods to a bonded warehouse does not amount to delivery to the importer. Since the goods in question are not prohibited or restricted items and have already been examined for the purposes of making a contravention report, counsel for Customs is queried why the goods are not being allowed to be moved into bond when GDs are already entered for warehousing. He concedes that there is no further reason to detain the goods at the port and states that the Petitioner may make an application to the Collector of Customs under section 84 of the Act for an order to move the goods into bond. Learned counsel for the Petitioner responds that by virtue of the second proviso to section 84 where a GD for warehousing is entered through the Customs Computer System, that in itself is an application for warehousing the goods and no further application is required to be made. There is some force in that submission as the electronic form of the subject GDs incorporates a request for warehousing. However, for present purposes we need not dwell on that aspect as the record reflects that the Petitioner had also made separate applications for moving the goods into bond *vide* letters dated 16.07.2025, 22.07.2025 and 24.07.2025 which remain pending.

In view of the foregoing, we dispose of this petition by directing the Respondent No.2 to process forthwith the Petitioner's request for moving the subject goods (mentioned first above) into bond in line with section 86 of the Act.

**JUDGE**

**JUDGE**