

THE HIGH COURT OF SINDH, KARACHI

Present:

Mr. Justice Adnan Iqbal Chaudhry

Mr. Justice Muhammad Jaffer Raza

- C.P. No. D-4773 of 2025 : M/s Black gold Engineering versus Federation of Pakistan and another.
- C.P. No. D-4774 of 2025 : Muhammad Saad versus Federation of Pakistan and another.
- C.P. No. D-4775 of 2025 : M/s. Amal Steel versus Federation of Pakistan and another.
- C.P. No. D-4776 of 2025 : M/s. Reliance Steel versus Federation of Pakistan and another.
- C.P. No. D-4777 of 2025 : Muhammad Shoaib versus Federation of Pakistan and another.
- C.P. No. D-4778 of 2025 : M/s. Muhammad Shahid versus Federation of Pakistan and another.
- C.P. No. D-4779 of 2025 : Essa Farooq versus Federation of Pakistan and another.
- C.P. No. D-4780 of 2025 : Muhammad Ibrahim versus Federation of Pakistan and another.
- C.P. No. D-4781 of 2025 : M/s. Sun Steel (Pvt.) Ltd. versus Federation of Pakistan and another.
- C.P. No. D-4782 of 2025 : Muhammad Fahad versus Federation of Pakistan and another.
- C.P. No. D-4783 of 2025 : M/s. A. N. Pipe Industries (Pvt.) Ltd. Versus Federation of Pakistan and another.
- Petitioners : M/s. Aqeel Ahmed Khan & Muhammad Bilal Advocates.
- Respondent No.1 : The Federation of Pakistan through Ms. Mehreen Ibrahim, Deputy Attorney General.
- Respondent No.2 : The Collectorate of Customs, through Mr. Agha Shahid Majeed Khan Advocate.

Date of hearing : 13.10.2025

Date of order : 13.10.2025

ORDER

Adnan Iqbal Chaudhry, J. - By an interim order, this Court had restrained the Customs from encashing securities of Petitioners while their appeals against the impugned Classification Ruling under Rule 2 of the Pakistan Rules, First Schedule to the Customs Act, 1969 were pending before the FBR. Learned counsel for Petitioners inform that the FBR has yet to fix a date for hearing those appeals. Mr. Agha Shahid Majeed Khan, Advocate enters appearance for Respondents 2 and 3 and submits that a matter before the FBR under Rule 2 of the Pakistan Rules is not to be construed as an appeal, but at best a representation. Nevertheless, since the impugned Classification Ruling itself provides recourse to the FBR, we are of the view that until the FBR decides the Petitioners' appeals or representations, encashment of the securities of Petitioners would not be justified. Therefore, we dispose of these petitions with the order that the Customs shall not encash the securities referred to in the interim orders in these petitions until FBR's determination on the matter. Office shall place a copy of this order in all connected petitions.

JUDGE

JUDGE

NADEEM QURESHI PA