

THE HIGH COURT OF SINDH KARACHI

Present:

Mr. Justice Adnan Iqbal Chaudhry

Mr. Justice Muhammad Jaffer Raza

C.P. No. D - 5312 of 2025

[Abdul Wahab vs. FOP & others]

Petitioner : Abdul Wahab son of Muhammad Arif, through M/s. Aneel Zia and Saima Syed, Advocates.

Respondents 1 & 3 : Nemo.

Respondent 2 : Collector of Customs, MCC (East), Karachi through M/s. Sardar Zafar Hussain and Muhammad Siddique, Advocate.

Date of hearing : 14-11-2025

Date of decision : 14-11-2025

ORDER

Adnan Iqbal Chaudhry J. - Petitioner seeks release of imported goods pending appeal before the Collector of Customs (Appeals) against the assessment made by the Customs. Case of the Petitioner is that the Customs has assessed the value of the goods at the rate provided for *Bone China Ware* instead of *Porcelain Ware*, both of which are covered under the Valuation Ruling No. 3/2025. That being so, the Petitioner's case is not hit by the cases of *Collector of Customs, Lahore v. Wasim Radio Traders, Lahore (2023 SCMR 1716)* and *Shamim Ahmed v. Federation of Pakistan (2024 PTD 736)*.

Since the assessment is in appeal, we allow the petition in terms that the Petitioner shall secure the differential amount of duties/taxes with the Nazir of this Court by way of pay-order or bank guarantee. Upon a certificate to that effect by the Nazir, the Customs shall release the goods. In case a pay-order is given to the Nazir, same shall be invested as per Rules. Nazir's fee shall be Rs. 10,000/- per certificate. The security shall be subject to further orders of the Court. Petition is disposed of.

JUDGE

JUDGE