

THE HIGH COURT OF SINDH KARACHI

Present:

Mr. Justice Adnan Iqbal Chaudhry

Mr. Justice Muhammad Jaffer Raza

C.P. No. D - 5813 of 2025

[M/s. Wint Corporation versus FOP and another]

Petitioner : M/s. Wint Corporation through Mr. Muhammad Saad Shafiq Siddiqui, Advocate.

Respondent 1 : Federation of Pakistan through Ms. Mehreen Ebrahim, DAG.

Respondent 2 : Collector of Customs, MCC (East) through Sardar Zafar Hussain, Advocate.

Date of hearing : 09-12-2025

Date of decision : 09-12-2025

ORDER

Adnan Iqbal Chaudhry J. - The Petitioner imported goods and declared the same as "*ETP steel coils of secondary quality*". By Order-in-Original dated 25-09-2025, the Collector of Customs (Adjudication) held the goods liable to confiscation on the charge of misdeclaration as per section 32 of the Customs Act *albeit* option was given to Petitioner to redeem the goods under section 181 of the Customs Act by paying fine in *lieu* of confiscation. The Petitioner has appealed such order before the Customs Appellate Tribunal vide Customs Appeal No. K-1495/2025. Counsel for Petitioner confines the petition to relief for release of imported goods pending appeal by way of securing the disputed amount with this Court. Though counsel for the Respondent No.2 submits that the entire amount adjudged should be paid by the Petitioner to the department, we are of the view that since the Petitioner's appeal against the finding of misdeclaration has yet to be decided by the Tribunal, it would be unjust to condition the release of goods on payment of the impugned fine and penalty.

The petition is therefore allowed to the following extent. Without prejudice to the stance in the appeal, the Petitioner shall deposit the adjudged amount of duty and taxes with the department, whereas the fine and penalty may be secured with the Nazir of this Court by pay-order or bank guarantee. Upon a certificate to that effect by the Nazir, the Customs shall forthwith release the goods under GD No. KEWB-IB-378 dated 04-07-2025. In case a pay-order is given to the Nazir, the same shall be invested as per Rules. The Nazir's fee is fixed at Rs.10,000/- per certificate. The security shall be subject to further orders of the Court. Petition is disposed of in said terms.

JUDGE

JUDGE

SHABAN*