

# THE HIGH COURT OF SINDH KARACHI

## Present:

Mr. Justice Adnan Iqbal Chaudhry

Mr. Justice Muhammad Jaffer Raza

C.P. No. D – 5780 of 2025

[Hamza Shoukat versus FOP and another]

Petitioner : Hamza Shoukat son of Shoukat Gulzar, through Rana Sakhawat Ali, Advocate.

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

Respondent 2 : The Collector of Customs, MCC (Appraisal) West through Mr. Faheem Raza Khuhro, Advocate.

Date of hearing : 05-12-2025

Date of decision : 05-12-2025

## ORDER

**Adnan Iqbal Chaudhry J.** - By Order-in-Original dated 29-10-2025, the Collector (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. Against such order, the Petitioner has preferred Customs Appeal No. K-1702/2025 before the Customs Appellate Tribunal. Counsel for the 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 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. 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. KAPW-HC-41882 dated 04-09-2025. 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 the outcome of the appeal pending before the Tribunal. Petition is disposed of.

**JUDGE**

**JUDGE**

*SHABAN\**