

ORDER SHEET
THE HIGH COURT OF SINDH KARACHI

C.P. No. D – 3885 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
	Before:- Mr. Justice Adnan-ul-Karim Memon Mr. Justice Adnan Iqbal Chaudhary

Date of hearing and order:-15-07-2026

Ms. Saima Syed, Advocate for the Petitioner.
Sardar Zafar Hussain, Advocate for Respondent No.2.
Ms. Mehreen Ibrahim, D.A.G.

ORDER

Adnan-ul-Karim Memon, J The petitioner, a sole proprietor engaged in import and export business under the name and style of M/s. Huznab Enterprises, has filed the instant petition and prayed to declare the refusal to shift the impugned goods to CPF Bond as illegal and without lawful justification, and direct the Respondents to permit shifting of the goods imported vide GD No.KAPE-HC-34226 dated 14.11.2025 to CPF Bond pending adjudication of Appeal No.K-490/2026 before the Customs Appellate Tribunal.

2. The petitioner is aggrieved by the inaction of Respondent No.2, a customs authority, in declining his request for shifting the imported goods to CPF Bond, even though the impugned Order-in-Original No.2039052 dated 05.03.2026 passed by the Collector of Customs (Adjudication) has already been challenged before the Customs Appellate Tribunal in Appeal No.K-490/2026, which is still pending. The petitioner imported a consignment declared as “Ammonium Bicarbonate 99.20% Min” vide Goods Declaration No.KAPE-HC-34226 dated 14.11.2025; however, during examination and laboratory analysis, the department alleged that the goods were “Ibuprofen”, a restricted item. The petitioner asserts that the discrepancy occurred due to a mistake on the part of the foreign supplier, who admitted the error and requested re-exportation, while the petitioner did not know of any misdeclaration or involvement in concealment. Subsequently, a Show Cause Notice dated 22.12.2025 was issued and culminated in the impugned Order-in-Original, which is under challenge before the Tribunal. Meanwhile, due to pendency of the appeal and shortage of Tribunal members, the petitioner is suffering heavy demurrage and container detention charges as the goods remain stranded at the port. The petitioner approached Respondent No.2 through applications dated 09.06.2026 and requested shifting of the goods to CPF Bond to avoid further financial loss, but no decision has been taken. It is contended that refusal to allow shifting of goods is illegal, discriminatory and contrary to past

practice where similar requests were allowed. Having exhausted departmental remedies, the petitioner has invoked the constitutional jurisdiction of this Hon'ble Court under Article 199 of the Constitution of Pakistan, 1973, seeking directions to permit shifting of the impugned goods to CPF Bond pending adjudication of the appeal before the Customs Appellate Tribunal.

3. Learned counsel for the respondents pointed out that the purpose of the petition has been achieved pursuant to the order dated 24.06.2026 passed by the Customs Appellate Tribunal, Bench-III, Karachi; therefore the petition has become infructuous and is liable to be disposed of, and the petitioner may seek appropriate remedy before the said Tribunal regarding implementation of the order, in accordance with law when confronted with this position of the case, counsel seeks disposal of this petition in that terms.

4. In view of the order dated 24.06.2026 passed by the Customs Appellate Tribunal, Bench-III, Karachi, whereby the grievance of the petitioner regarding shifting of the impugned goods to CPF Bond has been addressed, the very basis and purpose of filing the instant constitutional petition no longer survives. Consequently, no further adjudication by this Court is required, as the petition has become infructuous. However, any issue relating to implementation, interpretation, or compliance of the said order falls within the domain of the Customs Appellate Tribunal as per law, and the petitioner may avail the appropriate remedy before the said forum in accordance with law.

5. Accordingly, the petition is disposed of as infructuous.

JUDGE

JUDGE