ORDER SHEET

IN THE HIGH COURT OF SINDH, KARACHI.

C.P No. D-870 of 2026

Dated | Order with signature of Judge.

Hearing
1. For hearing of CMA No.3567/2026
2. For hearing of main case

19.02.2026.

Mr. Akbar Sohail, Advocate for the Petitioner
Ms. Mehreen Ibrahim, D.A.G a/w Arsalan, Assistant Collector.

Sardar Zafar Hussain, Advocate undertakes to file Vakalatnama on behalf of the Customs. The Petitioner has imported a consignment of tyres for off-highway dump trucks. The Customs has denied exemption from customs duty claimed by the Petitioner under serial No.8, Part-I of the Fifth Schedule to the Customs Act, 1969. The Petitioner's counsel submits that such denial is in spite of the fact that by judgment dated 30.11.2022 passed in Customs Appeal No.K-3591/2022 in respect of similar goods, the Customs Appellate Tribunal had already affirmed that the Petitioner is entitled to said exemption. On the other hand, counsel for the Customs states that an SCRA by the department is pending against the judgment.

It seems that the assessment that was subject matter of Customs Appeal No.3591/2022 was that the exemption does not apply to import of replacement tyres for dump trucks , whereas this time the assessment is that such tyres are not intended for the types of vehicles envisaged in the exemption. Be that as it may, and without prejudice, to the stance of either side, since the Petitioner

has preferred an appeal against said assessment before the Collector (Appeals) under section 193 of the Customs Act, which has yet to be decided, we are inclined to accept the Petitioner's prayer for release of the consignment subject to securing the differential duty/taxes.

Therefore for the consignment of tyres imported by the Petitioner under G.D No. KAPS-HC-131120 dated 29.01.2026. It shall secure the differential of the duty / taxes with the Nazir of this Court by pay-Order(s) or bank guarantee(s). Upon a certificate to that effect by the Nazir, the Respondent No.3 shall release the consignment forthwith. Any pay-Order(s) deposited with the Nazir shall be invested as per Rules. The security shall remain with the Court till further orders. The Petition stands disposed of in said terms.

JUDGE

JUDGE

TariqAli/PS