

IN THE HIGH COURT OF SINDH AT KARACHI

(Constitutional Jurisdiction)  
Constitutional Bench Matter

27 AUG 2025

Constitutional Petition No. D-4266 / 2025

M/S. SA CERAMICS (PVT.) LTD.,  
2nd Floor, Plot No. 02, St-03  
Sector-23, Korangi Industrial Area,  
Adjacent to Hyundai Showroom,  
Korangi, Karachi.

Through its authorized representative  
Muhammad Sohail S/o. Muhammad Riaz  
CNIC No. 42201-0278116-1..... PETITIONER

VERSUS

1. FEDERATION OF PAKISTAN,  
Through its Secretary Revenue Division,  
Ministry of Finance, Economic Affairs & Revenue,  
Islamabad.
2. THE ADDITIONAL COLLECTOR OF CUSTOMS  
Collectorate of Customs (Adj-II),  
11th Floor, Customs House,  
Karachi.
3. THE COLLECTOR OF CUSTOMS (East),  
Collectorate of Customs, (East)  
MCC Appraisalment & Facilitation,  
Customs House, Karachi. .... RESPONDENTS

CONSTITUTIONAL PETITION UNDER ARTICLE 199 (1) (a) (1) & (1)  
(c) OF THE CONSTITUTION OF ISLAMIC REPUBLIC OF PAKISTAN,  
1973



ORDER SHEET  
THE HIGH COURT OF SINDH KARACHI

C.P. No. D - 4266 of 2025  
[M/s. S.A. Ceramics (Pvt.) Ltd., v. FOP & others]

DATE \_\_\_\_\_ ORDER WITH SIGNATURE OF JUDGE(S) \_\_\_\_\_  
Priority \_\_\_\_\_

1. For order on Office Objection.
2. For order on CMA No.18101 of 2025.
3. For hearing of CMA No.17568 of 2025.
4. For hearing of Main Case.

04-09-2025

Mr. Manzar Hussain, Advocate for the Petitioner.  
Mr. Aamir Ali Shaikh, Advocate for Respondent No.3.  
Mr. Muhammad Akbar Khan, Assistant Attorney General.  
\*\*\*\*\*

The Petitioner imported Gypsum. By Order-in-Original dated 19.08.2025, the Collector of Customs (Appeals) 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-1226/2025. Learned 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 learned counsel for Respondent No.3 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.KAPE-HC-8758-04-08-2025. In case a



PAKISTAN  
COURT FEE

Fi

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.

Sd/- Adnan Iqbal Chaudhry  
Judge

Sd/- Muhammad Tahir Raza  
Judge

SHABAN\*



**THE HIGH COURT OF SINDH, KARACHI**

CERTIFIED TO BE TRUE COPY

(MUHAMMAD SARFARAZ)  
I.C. / ASSISTANT REGISTRAR (COPYING)

COPY APPLIED FOR ON 08/08/2025

FEES ESTIMATED ON 20

ESTIMATED FEES DEPOSITED ON 20

COPY MADE READY/CERTIFIED ON 20

STAMP SUPPLIED ON 20

COPY DELIVERED ON 20

URGENT/NORMAL FEES:	PAGE:	RS:
COPYING FEES:	PAGE:	RS:
COMPARING FEES:	PAGE: 03	RS: 250/-
TOTAL:		RS: 252/-

COMPALED BY/  
OFFICE ASSOCIATE

(MUHAMMAD SARFARAZ)  
I.C. / ASSISTANT REGISTRAR (COPYING)