

IN THE HON'BLE HIGH COURT OF SINDH AT KARACHI  
(Constitutional Bench)

Constitutional Petition No. 4614/2025

M/s. Shakir Engineering,  
Office No. 301, 3<sup>rd</sup> Floor,  
Asghari Building, Behind Motendas Market,  
M.A. Jinnah Road, Karachi,  
Through authorized Representative  
Mr. Muhammad Imran Ghafoor .....

Petitioner

VERSUS

1. Federation of Pakistan,  
Through Secretary Revenue Division /  
Chairman, Federal Board of Revenue,  
Government of Pakistan, Constitution Avenue,  
G-5, Islamabad.
2. The Collector of Customs,  
Collectorate of Customs (Appraisalment-East),  
Custom House, Karachi.
3. The Assistant / Deputy Collector of Customs,  
Collectorate of Customs (Appraisalment-East),  
Custom House, Karachi. ....

Respondents

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

Respectfully Sheweth,

1. That the Petitioner is a business entity engaged in the business of fabrication and agricultural machinery parts. The Petitioner is registered with the FBR having NTN # D890883-0. The instant Petition is filed through authorized representative Mr. Muhammad Imran Ghafoor.



Original Authorization, Petitioner's Company Profile and photocopy of FBR Profile of the Petitioner are filed herewith and marked as annexures "A/1" to "A/3" respectively.

2. That the Respondent No. 1 is the Federal Secretary Revenue / Chairman FBR, Respondent No. 2 is the Collector (Appraisalment-East) while Respondent No. 3 is the Deputy Collector of said Collectorate.

ORDER SHEET  
IN THE HIGH COURT OF SINDH, KARACHI  
C. P. NO. D-4614 / 2025  
(M/s. Shakir Engineering Vs. Federation of Pakistan & Others)

Date \_\_\_\_\_ Order with signature of Judge \_\_\_\_\_

PRIORITY

- 1) For hearing of CMA No. 19285/2025.
- 2) For hearing of main case.

24.11.2025.

Dr. Shahab Imam, Advocate for Petitioner.  
Mr. Agha Shahid Majeed Khan, Advocate for Respondent No. 2 & 3.

Learned Counsel for Respondents No. 2 & 3 files parawise comments for Respondents No. 2 & 3 which are taken on record.

It appears that after the Petition was filed, a Public Notice No. 14/2025 dated 25.09.2025 was issued by the Classification Committee which supported the department's view on the classification of the subject goods however, subsequently, the FBR set aside Public Notice dated 14/2025 and remanded the matter to the Classification Committee for reconsideration vide Letter dated 03.11.2025. Presently, the question of classification of the Petitioner's goods is pending before the Classification Committee.

In such circumstances, we dispose of this Petition by restraining the Respondents from encashing Pay Order No. 06206624 dated 30.05.2025 until decision of the Classification Committee.



Sd/- Adnan Iqbal Chaudhry

Judge

Sd/- Muhammad Jaffer Baza

Judge

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