

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

Constitutional Petition No. 5541 / 2025

12 NOV 2025

M/s. MED Art Pakistan,
Office at A-175, Block-13C,
KDA Scheme 24,
Gulshan-e-Iqbal,
Karachi,
through Managing Partner
Mr. Mudassir Mir

Petitioner

VERSUS

1. **The Federation of Pakistan,**
Through Secretary, Revenue Division /
Chairman, FBR, Government of Pakistan,
Islamabad.
2. **The Collector of Customs,**
Collectorate of Customs
Jinnah International Airport,
Karachi.
3. **The Additional Collector of Customs,**
Collectorate of Customs
Jinnah International Airport,
Karachi.
4. **The Chief Executive Officer (CEO),**
Drug Regulatory Authority of Pakistan,
Head Office, Prime Minister's National Health
Complex Park Road, Chak Shahzad,
Islamabad.
5. **The Director MD&MC (DRAP),**
DRAP Head Office, Prime Minister's National Health
Complex Park Road, Chak Shahzad,
Islamabad.



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 an indigenous ISO Certified company that began operations in the beginning of year 2017 by a team of highly qualified,

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI

C. P. NO. D-5541 / 2025

(M/s MED Art Pakistan Vs. The Federation of Pakistan & Others)

Date

Order with signature of Judge

HEARING

- 1) For orders on office objection.
- 2) For hearing of CMA No. 23099/2025.
- 3) For hearing of main case.

24.11.2025.

Dr. Shahab Imam, Advocate for Petitioner.

It is contended that a consignment of "Crespine gel+" imported by the Petitioner is certified by the DRAP as a medical device; that such medical device was classified by the Petitioner in the GD under PCT 9938 to claim exemption from sales tax at the import stage under Entry No. 112 of Table-1 of the Sixth Schedule to the Sales Tax Act, 1990; however, the Assessing Officer of the Customs has denied the exemption against which Petitioner has preferred an appeal before the Collector (Appeals). After briefly arguing the petition, learned counsel for Petitioner confines the relief to release of goods by securing the disputed amount of duties and taxes with this Court. To that extent we are inclined to allow relief as goods are incurring demurrage charges at port. At this stage learned counsel for Customs submits that the order should also make a provision for surcharge under section 83(2) of the Customs Act. However, we are of the tentative view that since the duty / taxes are being secured, the question of surcharge does not arise at this stage.

Therefore, the Petitioner shall deposit the undisputed amount of duty and taxes with the department, whereas the disputed amount 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. KAPF-HC-29036 dated 29.10.2025 and GD No. KAPF-HC-28055 dated 29.10.2025. In case a pay-order is given to the Nazir, same shall be invested as per Rules. The Nazir's fee is fixed at Rs. 10,000/- per certificate. The security shall be subject to further orders of the Court. Petition is disposed of.



TWO RUPEES



S/- Adnan Iqbal Chaudhry
Judge

S/- Muhammad Jaffer Raza
Judge