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THE FEDERAL TAX OMBUDSMAN ISLAMABAD

Complaint No.17048/KHI/CUST/2026

Dated: 23.09.2026 * R.O. Karachi

Mr. Shams uddin S/o Ghulam Haider.,
Baraich Colony, Satellite Town,
Quetta.

...Complainant

Versus

The Secretary,
Revenue Division,
Islamabad.

...Respondent

Dealing Officer	: Mr. Gul Rehman, Advisor
Authorized Representative	: Mr. Aqeel Ahmed Khan, Advocate
Departmental Representative	: Mr. Tofique Ahmed Shaikh, DC Customs CoC, Enforcement, Karachi
Date of hearing(s)	: 02.10.2026

FINDINGS

The above mentioned complaint was filed on 23.09.2026 against the Collector, Collectorate of Customs (Enforcement) Karachi under Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance) regarding non-implementation of Customs Appellate Tribunal (CAT) order dated 04.08.2026 in Customs Appeal No.K-529/2026.

2. In summary, the Complainant is agitated at non-implementation of aforementioned CAT's order which set aside the impugned Order-in-Original No.2037453/2025-26 dated 04.02.2026 passed by Additional Collector of Customs (Adjudication-I), Karachi to the extent of the Passenger Bus bearing registration No.JD-553 and directed to release the subject vehicle unconditionally to the appellant/owner of the vehicle.

3. The complaint was forwarded to the Secretary, Revenue

* Date of registration in FTO Secretariat



Division for comments under Section 10(4) of the FTO Ordinance and Section 9(1) of the Federal Ombudsmen Institutional Reforms Act, 2013. In response thereto, the Collectorate of Customs (Enforcement), Karachi submitted comments, wherein it was *inter alia* stated that the Deptt. has filed Special Customs Reference Application under Section 196 of Customs Act, 1969 before the Hon'ble High Court of Sindh at Karachi against the CAT's order dated 04.08.2026 in Customs Appeal No.K-529/2026. Therefore, the complaint is not maintainable under Section 9(2)(a) of the FTO Ordinance.

4. During the hearing on 02.10.2026, Mr. Aqeel Ahmed Khan, Advocate (AR) pressed for implementation of CAT's order dated 04.08.2026 in Customs Appeal No.K-529/2026. Mr. Tofique Ahmed Sheikh, Deputy Collector (DR), on the other hand argued that the Deptt. has filed SCRA No.252 of 2026 in the Hon'ble High Court of Sindh, Karachi against CAT's order and therefore, the matter is subjudice. Subsequently, the Collectorate intimated that the Hon'ble High Court of Sindh at Karachi through order dated 06.10.2026 has been pleased to grant stay/suspend operation of the impugned CAT's order dated 04.08.2026.

5. Since the restraining order has been passed and the case is pending before the Hon'ble High Court of Sindh, Karachi, therefore, the complaint is hit by bar of jurisdiction in terms of Section 9(2)(a) of the FTO Ordinance, hence, proceedings are dropped. File consigned to record.

Dated: 15 OCT 2026

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman