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THE FEDERAL TAX OMBUDSMAN ISLAMABAD

Complaint No.16999 & 17000/KHI/Cust/2026

Dated: 22.09.2026 *R.O. Karachi

Mr. Imtiaz Ahmed Memon & 01 other,
Ward No.11, Memon Muhalla, Meharpur,
Naushahro Feroze.

...Complainants

Versus

The Secretary,
Revenue Division,
Islamabad.

...Respondent

Dealing Officer	: Mr. Gul Rehman, Advisor
Authorized Representative	: Mr. Farrukh Usman, Advocate
Departmental Representative	: Mr. Waheed Anwar Abro, Addl. Director
	Directorate of Intelligence-Customs, Quetta
Date of hearing(s)	: 13.10.2026

FINDINGS

The above mentioned identical complaints were filed on 22.09.2026 against the Director, Directorate of Intelligence-Customs, Quetta under Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance), regarding non-implementation of the Customs Appellate Tribunal's (CAT) order dated 03.02.2024 in Customs Appeal No.Q-831/2023 and Q-832/2023 upheld by the Hon'ble High Court of Balochistan, Quetta through order dated 29.05.2024 in SCRA No.31/2024, and are disposed of through a single consolidated order.

2. In summary, the Complainant is agitated at non-implementation of aforementioned CAT's order which set aside the impugned Order-in-Original No.90/2023 dated 19.06.2023 passed by the Collector of Customs (Adjudication), Quetta.

3. The complaints were forwarded to the Secretary, Revenue



* Date of Registration with 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 Directorate of Intelligence-Customs, Quetta submitted comments through letter dated 06.10.2026, wherein it was asserted that the instant complaint is not maintainable in terms of section 9(2)(a) of the FTO Ordinance. The judgment dated 29.05.2024 passed by the Hon'ble High Court of Balochistan in Customs Reference No.31/2024, upon which the complainant principally relies for claiming release/restoration of the subject goods, has been challenged by the Department before the Hon'ble Supreme Court of Pakistan through a Civil Petition for Leave to Appeal (CPLA), which is presently pending adjudication. On merits of the case, it was stated that the instant matter relates to the seizure of the impugned goods effected as a result of a joint operation conducted by Customs Intelligence, Quetta, the Commandant, Kalat Scouts, along with the staff of the Superintendent of Police, Khuzdar, and the Deputy Commissioner, Khuzdar. Due to security reasons, the impugned goods could not be transported to the State Warehouse. Consequently, following the sealing of the premises and proper handing over and taking over of their control and security, the custody and security of the seized goods were formally entrusted to the District Administration/ Additional Commissioner, Khuzdar, in writing. Consequent upon the seizure, adjudication proceedings were initiated and the matter culminated in Order-in-Original No.90 of 2023, passed by the Collector of Customs (Adjudication-I), Custom House, Quetta, whereby the seized goods were outrightly confiscated. Being aggrieved, the complainant challenged the aforesaid Order-in-Original before the Customs Appellate Tribunal, Quetta Bench, through Customs Appeal Nos.Q-831 of 2023 and Q-832 of 2023.

The CAT through consolidated judgment dated 03.02.2024, allowed the appeals and set aside the orders of the authorities below. The judgment of the CAT was challenged by the Directorate of Intelligence & Investigation-Customs, Quetta, before the Hon'ble Balochistan High Court through Customs Reference No.31 of 2024. The Hon'ble High Court, through judgment dated 29.05.2024, dismissed the Customs Reference filed by the Directorate. The judgment dated 29.05.2024 passed by the Hon'ble High Court of Balochistan in Customs Reference No.31/2024, upon which the complainant principally relies for claiming release/restoration of the subject goods, has been challenged by the Directorate of Intelligence, Quetta before the Hon'ble Supreme Court of Pakistan through a Civil Petition for Leave to Appeal (CPLA) No.250-Q/2024, which is presently pending adjudication before the Hon'ble Apex Court. Nevertheless, pursuant to the judgments dated 03.02.2024 passed by the CAT, Quetta Bench, in Customs Appeal Nos.Q-831 of 2023 and Q-832 of 2023, and the judgment dated 29.05.2024 passed by the Hon'ble High Court of Balochistan in Customs Reference No.31/2024, Directorate immediately requested the District Administration to deliver the goods, as the goods in question had remained in the possession and control of the District Administration since their seizure. The District Administration subsequently handed over 2,342 bags of Sona Urea and 106 bags of Sarsabz Urea to M/s Faisal Fertilizer Agency. Pursuant to the judgment dated 29.05.2024 passed by the Hon'ble High Court of Balochistan in Customs Reference No.31/2024, the complainant had already invoked the jurisdiction of the Hon'ble High Court of Balochistan by filing contempt proceedings seeking implementation of the said judgment. Directorate informed the Hon'ble High Court of Balochistan that the orders of the Court had been implemented





and that the District Administration had been requested to deliver the goods to the petitioners. Nevertheless, during the delivery proceedings, it transpired that some of the goods had gone missing/were stolen. It was further submitted that the Additional Chief Secretary (Home) had notified a Fact-Finding Committee and that Directorate is cooperating with the Tribunal of Inquiry and pursuing the matter with the District Administration regarding the inquiry into the missing goods. The said contempt proceedings were subsequently dismissed through order dated 07.09.2026. The complainant has now approached the FTO alleging non-return of the remaining goods and has alleged maladministration on the part of the Directorate for non-implementation of the judgment to that extent.

4. During the hearing on 13.10.2026, Mr. Farrukh Usman, Advocate (AR) stated that the Deptt. has seized 3,700 bags of Sarsabz Urea and 4,600 bags of Sona Urea from M/s Faisal Fertilizer Agency and 3,660 bags Nitro Phosphate from M/s Bismillah Fertilizer Agency and the Complainant in terms of CAT's order dated 03.02.2024 in Customs Appeal No.Q-831/2023 and Q-832/2023 as upheld by the Hon'ble High Court of Balochistan through order dated 29.05.2024, are entitled to the delivery of the said seized quantities of urea. The Deptt. has only delivered 2,342 bags of Sona Urea and 106 bags of Sarsabz Urea to M/s Faisal Fertilizer Agency whereas 2,258 bags of Sona Urea and 3,594 bags of Sarsabz Urea, totaling 5,852 bags are yet to be delivered. Similarly, M/s Bismillah Fertilizer Agency's claim for 3,660 bags of Nitro Phosphate remains also outstanding. AR for the Complainant pressed for release of the seized quantities of Urea to the Complainants to implement CAT's order dated 03.02.2024 which has attained finality as the SCRA No.31/2024 filed by the Deptt.



against CAT's order dated 03.02.2024 has been dismissed through Hon'ble High Court of Balochistan order dated 29.05.2024. Mr. Waheed Anwar Abro, Addl. Director (DR), on the other hand argued that the impugned goods were seized on 06.05.2023 from a warehouse at Khuzdar with the assistance of Commandant Kalat Scouts, Superintendent of Police, Khuzdar and Deputy Commissioner, Khuzdar. Due to security reasons, the impugned goods could not be transported to the State Warehouse, the security of the seized goods was therefore formally entrusted to the District Administration, Khuzdar. Consequent upon seizure, the adjudication proceedings were initiated and the matter culminated into Order-in-Original No.90/2023 passed by the Collector of Customs (Adjudication-I), Custom House, Quetta whereby the seized goods were outrightly confiscated. Being aggrieved, the Complainant challenged Order-in-Original before CAT, Quetta Bench who through order dated 03.02.2024 set aside the orders of the Collector of Customs, Adjudication-I. The judgment of the CAT was challenged by the Directorate of Intelligence & Investigation-Customs, Quetta, before the Hon'ble Balochistan High Court through Special Customs Reference Application No.31 of 2024. Subsequent to dismissal of SCRA No.31 of 2024, filed by the Deptt., District Administration, Khuzdar was requested to deliver the goods to the Complainants as the goods in question had remained in their possession since its seizure. The District Administration on 08.11.2024 handed over 2,342 bags of Sona Urea and 106 bags of Sarsabz Urea to M/s Faisal Fertilizer Agency. The remaining goods could not be delivered to the Complainants as the same had been stolen and FIR No.209 of 2024 dated 04.11.2024 was registered at Police Station City Khuzdar. The Additional Chief Secretary (Home), Government of Balochistan through letter dated 15.11.2024



constituted a "Tribunal of Inquiry" to conduct a "Fact Finding Inquiry" into the missing of confiscated Urea bags from the godown at Khuzdar and that Directorate is cooperating with the Tribunal of Inquiry and pursuing the matter with the District Administration regarding the inquiry into the missing goods. Nevertheless, the pilfered / stolen goods have not yet been recovered. DR further elaborated that the Deptt. has also filed CPLA No.250-Q/2024 before the Hon'ble Supreme Court of Pakistan on 25.10.2024 against the Hon'ble High Court of Balochistan judgment dated 29.05.2024 whereby the SCRA filed by the Deptt. was dismissed. DR also pointed out that the Complainants had also filed contempt proceedings in the Hon'ble High Court of Balochistan regarding non-implementation of the CAT's order dated 03.02.2024 in Customs Appeal No.Q-831/2023 and Q-832/2023 which has been dismissed by the Hon'ble High Court through order dated 07.09.2026 for non-prosecution. DR further contended that since the CPLA filed by the Deptt. is pending adjudication in the Hon'ble Supreme Court of Pakistan and the complaints have been filed after expiry of almost $2\frac{1}{2}$ years from the judgment dated 29.05.2024 of the Hon'ble High Court of Balochistan whereby the SCRA filed by the Deptt. was dismissed, the complaints are hit by bar of jurisdiction in terms of Section 9(2)(a) and 10(3) of the FTO Ordinance and on this account alone, the complaints are not maintainable.

FINDINGS:

5. The Complainant has approached this Forum on 22.09.2026 after lapse of more than 02 years of the Hon'ble High Court of Balochistan's Order dated 29.05.2024 in SCRA No.31/2024 without providing any plausible justification of this delay. Therefore, the complaints are hit by bar of jurisdiction as provided under Section



10(3) of the FTO Ordinance.

6. In view of the above, since the jurisdiction of this Forum is barred in terms of Section 10(3) of the FTO Ordinance, therefore, the proceedings are dropped. File consigned to record.

Dated: 20 OCT 2026

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman