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THE FEDERAL TAX OMBUDSMAN ISLAMABAD

Complaint No.17053/KHI/CUST/2026

Dated: 23.09.2026 * R.O. Karachi

Syed Farooq Shah S/o Muhammad Anwar,
R/o Street kaka zai Munarri Zamri,
district Pashin.

...Complainant

Versus

The Secretary,
Revenue Division,
Islamabad.

...Respondent

Dealing Officer	: Mr. Gul Rehman, Advisor
Authorized Representative	: Ms. Jamila Siraj, Advocate
Departmental Representative	: Mr. Tofique Ahmed Shaikh, DC Customs CoC, Enforcement, Karachi
Date of hearing(s)	: 15.10.2026

FINDINGS/RECOMMENDATIONS

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)'s order dated 03.08.2026 in Customs Appeal No.K-1296/2025.

2. In summary, the Complainant is agitated at non-implementation of aforementioned CAT's order which set aside the impugned Order-in-Appeal No.3250/2025 dated 28.08.2025 passed by Collector of Customs (Appeals), Karachi and directed to release the Dumper Truck bearing Registration No.TAH-813 unconditionally to the Appellant forthwith.

3. The complaint was forwarded to the Secretary, Revenue Division for comments under Section 10(4) of the FTO Ordinance



* Date of registration in FTO Secretariat

and Section 9(1) of the Federal Ombudsmen Institutional Reforms Act, 2013. In response thereto, the Collectorate of Customs (Enforcement), Karachi submitted comments through letter dated 14.10.2026, wherein it was stated that staff of the Anti-Smuggling Organization (ASO) of the Collectorate of Customs (Enforcement), Karachi seized impugned vehicle bearing Registration No.TAH-813 carrying 4110 Kgs of Betel Nuts on 19.02.2025. The case was adjudicated wherein, the Adjudication Authority ordered outright confiscation of the impugned vehicle along with the impugned goods. Being aggrieved, the claimant of the vehicle filed appeal before the Collector of Customs (Appeals) who through Order-in-Appeal No.3250/2025 dated 28.08.2025 upheld the decision of the Adjudication Authority. Being aggrieved the claimant filed appeal before the CAT through Customs Appeal No.1296/2025 dated 03.08.2026, wherein, the CAT ordered unconditional release of the impugned vehicle. The Collectorate will implement the orders of the CAT.

4. During the hearing on 15.10.2026, Ms. Jamila Siraj, Advocate (AR) pressed for release of Dumper Truck bearing Registration No.TAH-813 in terms of CAT's order dated 03.08.2026 in Customs Appeal No.K-1296/2025. Mr. Tofique Ahmed Shaikh, Deputy Collector (DR) for Collectorate of Customs (Enforcement), Karachi on the other hand argued that the Collectorate is willing to implement the CAT's order dated 03.08.2026 in Customs Appeal No.K-1296/2025.

RECOMMENDATIONS:

5. Keeping the above in view and since the Collectorate has expressed its commitment to implement the CAT's order dated





03.08.2026 in Customs Appeal No.K-1296/2025, the Collectorate is accordingly required to do the needful, well within 20 days under intimation to this Forum.

Dated: 23 OCT 2026

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman