

THE FEDERAL TAX OMBUDSMAN ISLAMABAD

Complaint No.17110 & 17111/KHI/CUST/2026

Dated: 24.09.2026 *R.O. Karachi

Ms. Manal Khan & 01 Other,
A-139, Sector 15-A/5, Buffer Zone,
Karachi.

...Complainant

Versus

The Secretary,
Revenue Division,
Islamabad.

...Respondent

Dealing Officer	: Mr. Gul Rehman, Advisor
Authorized Representative	: Mr. Bilal Ahmed, Advocate
Departmental Representatives	: Mr. M. Sharjeel Abbas, AC Customs CoC (Adjudication-I), Karachi Ms. Asiya Syed, AC Customs CoC (Airports), Karachi
Date of hearing(s)	: 15.10.2026

FINDINGS

The above mentioned identical complaints were filed on 24.09.2026 against the Collector of Customs (Adjudication-I), Karachi and Collector, Collectorate of Customs (Airports), Karachi under Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance) regarding not releasing the goods seized on 19.11.2025 as no Show Cause Notice has been issued so far as required under Section 168(2) of the Customs Act, 1969 read with Section 180 ibid and are disposed of through a single consolidated order.

2. The complaints were forwarded to the Secretary, Revenue 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 (Adjudication-I), Karachi submitted comments through letter dated 13.10.2026, wherein it was stated that the Collectorate has duly issued Show Cause Notice in the instant case, thereby addressing



* Date of Registration with FTO Secretariat

the express grievance of the Complainant. The hearings in the case are in progress, and the same will be decided in due course.

3. The Collectorate of Customs (Airports), Karachi also submitted comments through letter dated 06.10.2026, wherein it was stated on 19.11.2025, at around 09:40AM, while the Customs staff was performing duty at the international departure hall, Jinnah International Airport Karachi, a passenger later on identified as Manal Khan D/o Muhammad Khalid Khan, a Pakistani national, having passport No.AC0709754, who was traveling to Riyadh, on Flight No.SV-709, arrived at baggage scanning was intercepted. During scanning of the luggage, the Customs machine operator detected an anomaly and alerted the staff to a potential presence of large amount of Gold Jewelry. The Baggage comprising of 03 Suitcases and 01 Handbag were brought for physical examination. The detailed examination of the baggage at joint examination counters resulted in the recovery of assorted bangles and jewelry, which were present in the handbags. The ASF staff on duty escorted the passenger along with his luggage to their control room where weighment of the jewelry was done. Afterwards, the ASF staff handed over the accused along with her luggage, and assorted gold bangles and jewelry to the Customs staff along with the custody of passenger in the presence of mushers namely Namra (Sepoy) and Abdul Raheem (Sub Inspector ASF). Upon further interrogation, the accused revealed that she was carrying foreign currency which on counting was found to be 4400 USD, 135 AED and 900 Euro which were detained/seized being in excess of permissible limit. The detained Gold Bangles and jewellery was then assessed and checked by jeweller who was found to be gold bangles 22KT 1045gram and assorted jewellery weighing 1048 grams, and thus seized under relevant sections of law. The principal grievance raised by the complainant regarding non-issuance of Show-Cause Notice



has subsequently been addressed. The Show-Cause Notice has been issued in the instant case bearing Case/CN-2016304-28092026 and the matter is fixed for hearing on 06.10.2026 before the competent adjudicating authority. Accordingly, the matter is sub-judice, wherein the complainant has full opportunity to submit her reply, produce supporting documents and raise all factual and legal pleas available to her under the law. That criminal proceedings arising out of the same occurrence are also pending before the competent Court. FIR No.DEC-2963/25/DEP/JIAP was lodged, interim challan was submitted, and the complainant was subsequently granted bail by the Special Judge (Customs & Taxation-I) through order dated 06.12.2025. The matter is, therefore, already subject to proceedings before the competent statutory/judicial forums.

4. During the hearing on 15.10.2026, Mr. Bilal Ahmed, Advocate (AR) pressed for return of the seized goods in terms of Section 168(2) of the Customs Act, 1969 as no Show Cause Notices have been issued to the Complainants so far. Mr. M. Sharjeel Abbas, Assistant Collector (DR) for Collectorate of Customs (Adjudication-I), Karachi on the other hand argued that Show Cause Notices have been issued to the Complainants and the cases are presently pending adjudication before the adjudicating authorities.

5. Since Show Cause Notices have been issued, the grievance of the Complainants has been redressed with the intervention of this Forum, the complaints are, therefore, closed. Files be consigned to the record.

Dated: 27 OCT 2026

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman

