

SUPREME COURT OF PAKISTAN
(Appellate Jurisdiction)

Present:

Mr. Justice Yahya Afridi, CJ
Mr. Justice Muhammad Shafi Siddiqui
Mr. Justice Miangul Hassan Aurangzeb

Civil Petitions No.283-Q to 285-Q of 2025

[Against the judgment dated 30.09.2025 of the High Court of Balochistan, Quetta passed in Customs Reference Nos.79, 81 and 83/2025]

*The Collector of Customs MCC (Enforcement),
Custom House, Airport Road, Quetta.*

[in all cases]

... Petitioner(s)

VERSUS

Abdul Aziz.

[in CP. 283-Q/25]

Asmat Ullah.

[in CP. 284-Q/25]

Kala Khan

[in CP. 285-Q/25]

... Respondent(s)

AND

Civil Petitions No.117-Q to 119-Q of 2025

[Against the judgment dated 06.05.2025 of the High Court of Balochistan, Quetta passed in Customs Reference Applications No.36 to 38/2025]

*Collector of Customs (Enforcement), Custom House,
Airport Road, Quetta.*

[in all cases]

... Petitioner(s)

VERSUS

Syed Atta Ullah and another.

[in all cases]

... Respondent(s)

In CPs.283-Q to 285-Q/25:

For the Petitioner(s):

Mr. Abdul Qahir Khan, ASC.
Mr. Mehmood Khattak,
Addl. Collector, Customs.
[both through video-link from Quetta]

For the Respondent(s):

[in CP.283-Q/25]

Mr. Mazhar Ali Khan, ASC.
[through video-link from Quetta]

For the Respondent(s):

[in CPs.284-Q and 285-Q/25]

Not represented.

In CPs.117-Q to 119-Q/25:

For the Petitioner(s):

Mr. Abdus Samee Khan Baber, ASC.
Mr. Mehmood Khattak,
Addl. Collector, Customs.
(both through video-link from Quetta)

For the Respondents:

Not represented.

Date of Hearing:

08.10.2026.

ORDER

Muhammad Shafi Siddiqui, J. These civil petitions for leave to appeal under Article 185(3) of the Constitution of the Islamic Republic of Pakistan, 1973, arise out of connected proceedings concerning the confiscation of goods and the vehicles used for their transportation. As the petitions involve common questions of law arising under the Customs Act, 1969 (hereinafter referred to as the '**Act**'), they are being decided through this common judgment.

2. Briefly, on 20.10.2024, the Customs authorities, acting upon information regarding the illegal removal of goods from NLC Terminal, Taftan, intercepted vehicles carrying almonds without shell and cashew nuts of foreign origin at Nokundi. The Goods Declaration produced by the drivers was found to be inconsistent with the customs record, as the relevant declaration pertained to raisins of Iranian origin and the vehicle particulars differed. Consequently, proceedings were initiated against the goods and the vehicles on allegations of smuggling and illegal removal from the customs area. The Collector of Customs (Adjudication), Quetta, ordered outright confiscation of the goods and the vehicles. On appeal, the Customs Appellate Tribunal, Quetta, through its respective orders, permitted the release of the goods subject to payment of leviable duties and taxes along with a redemption fine of 20% of their customs value, while setting aside the confiscation of the vehicles. The Department challenged these orders before the High Court of Balochistan, Quetta, through Customs Reference Applications and connected proceedings. The High Court, through its respective judgments, dismissed the Department's challenges, giving rise to the instant petitions before this Court.

3. The controversy before us principally concerns whether almonds without shell and cashew nuts fall within the categories of goods specified

in S.R.O. 566(I)/2005 dated 06.06.2005, particularly Serial No. 15 thereof, which refers to “foodgrains and food items, all sorts”. The determination of this question bears upon both the confiscation of the subject goods and that of the vehicles allegedly used for their transportation, as the petitioner relies upon the aforesaid notification to contend that the goods fall within the relevant definition of smuggling under section 2(s)(ii) of the Act, and that the consequent statutory restrictions on redemption and release are attracted. The question, therefore, is whether the description contained in Serial No. 15 extends to the subject goods, notwithstanding that nuts are not expressly identified as a separate category in the notification.

4. Whether the subject goods fall within the aforesaid description must be determined having regard to the language and context of the notification, read in conjunction with the relevant requirements of section 2(s)(ii) of the Act. In respect of edible goods and beverages, the notification refers, *inter alia*, to foodgrains and food items of all sorts at Serial No. 15, black tea, except Op-Pekoe, at Serial No. 35, and vegetable ghee and cooking oil at Serial No. 43. There was nothing to prevent the competent authority from expressly including nuts as a separate category of goods, particularly as they are distinguishable from grains. In their ordinary sense, grains include cereals such as wheat, rice, maize (corn), barley, oats, millet and sorghum. The category may also encompass pulses and legumes, including lentils, chickpeas, peas, beans and mung beans. Almonds without shell and cashew nuts, however, are ordinarily described as nuts and do not fall within the category of grains. We are, therefore, unable to agree with learned counsel for the petitioner that the expression “food items, all sorts” necessarily encompasses the subject goods merely because they are edible. The expression must be construed in the context in which it appears, rather than in isolation. Applying the principle of *ejusdem generis*, the general expression must be understood with reference to the class to which the preceding expression relates. Accordingly, the expression may extend to different varieties of foodgrains, but cannot, on this interpretation, be extended to encompass a distinct category of goods, namely, nuts.

5. Although the Import Policy Order, 2022 imposes certain restrictions and compliance requirements on the import of the subject goods, the existence of such restrictions does not, in itself, render them as “smuggled goods” within the meaning of the Act. Whether the subject goods fall within

the relevant definition of smuggling must instead be determined with reference to the relevant notification issued under section 2(s)(ii) of the Act, namely, S.R.O. 566(I)/2005.

6. The aforesaid S.R.O. identifies various categories of goods which, subject to the conditions prescribed by section 2(s)(ii) of the Act, may fall within the statutory definition of smuggling. The question, therefore, is whether the subject goods can be brought within Serial No. 15 by extending the expression “food items, all sorts” beyond the category contemplated by the notification. In our view, the text and scheme of the notification do not support such an extension. Were the expression to be construed as encompassing every conceivable food item, the separate entries relating to edible oil at Serial No. 11, black tea at Serial No. 35, and vegetable ghee and cooking oil at Serial No. 43 would lose their distinct significance. The notification itself demonstrates that the issuing authority has identified particular categories of goods separately rather than subsuming them under an unrestricted general description. The same approach is apparent from the separate identification of goods at Serial Nos. 30, 37, 38, 45 and 46, which might otherwise be described broadly as electronic items, but have instead been specified under distinct categories. Likewise, imitation jewellery and stones at Serial No. 19 and artificial jewellery at Serial No.32 have been separately identified, although they might arguably be described under a broader description. This scheme reinforces the view that the expression in Serial No. 15 cannot be extended by implication to encompass a distinct category of goods that has not been included therein.

7. In our view, almonds without shell and cashew nuts do not fall within any of the categories specified in S.R.O. 566(I)/2005. Consequently, the subject goods do not fall within the relevant definition of smuggled goods under section 2(s)(ii) of the Act on the basis of the aforesaid notification. It follows that the prohibition contained in the proviso to S.R.O. 499(I)/2009 dated 13.06.2009, insofar as it restricts the redemption of a vehicle used for the carriage of smuggled goods, would not be attracted on that basis. Confiscation of the vehicle on this ground would be sustainable only if the subject goods fell within the categories specified in the aforesaid notification and consequently satisfied the relevant requirements of section 2(s)(ii) of the Act.

8. In view of the foregoing, the impugned judgments do not call for interference. Leave to appeal is, accordingly, refused and these petitions are dismissed.

Chief Justice

Judge

Judge

Islamabad:
08.10.2026

Approved for Reporting
(Simra Sohail, L.C)