

**THE FEDERAL TAX OMBUDSMAN  
ISLAMABAD**

**Complaint Nos.818-819, 821-822/ISB/CUST/2023**

Dated: 15.02.2023\* HQs, Islamabad

**Mr. Sajjad Khan and Others,**  
Polycom Travel, Shiraz Market,  
Bhatti Road, Tehsil Gudazi,  
Distt. Buner.

... Complainant

**Versus**

**The Secretary,**  
Revenue Division,  
Islamabad.

... Respondent

|                              |   |   |
|------------------------------|---|---|
| Dealing Officer              | : | Dr. Arslan Subuctageen, Advisor   |
| Appraisal Officer            | : | Mr. Muhammad Nazim Saleem, Advisor  |
| Authorized Representatives   | : | Mr. Noor Bahadar, AR<br>Mr. Muhammad Zada, Complainant  |
| Departmental Representatives | : | Ms. Beenish Rasheed, Dy. Collector<br>Mr. Farhad Khan, AC Customs<br>Mr. Manzoor Hussain, Inspector Customs |

**FINDINGS**

These identical complaints have been filed against the Collectorate of Customs, Islamabad International Airport (IIAI), Islamabad, in terms of Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000, for release of cell phones and laptop detained by the Customs authorities at IIAP, Islamabad and are disposed of through this single consolidated order.

2. Briefly as per contents of the complaints, the Complainants on 19.01.2023, arrived at IIAP from Malaysia at 07:30 pm. Hafiz Manzoor Hussain, Inspector and Sepoys Muddasir Hussain, Faizan and Aman Ullah, have illegally detained five cell phones and a laptop without issuance of any receipt. The total worth of these items is around Rs.1.5 to 2 million. These items were in our personal use. The Complainants prayed that the directions be issued to the Deptt for release of illegally detained cell phones and a laptop and strict disciplinary action be taken against the Customs officials involved in illegal detention of these items.



3. The complaint was referred to the Secretary, Revenue Division for comments in terms of Section 10(4) of the FTO Ordinance, read with Section 9(1) of the Federal Ombudsmen Institutional Reforms Act, 2013. In response, the Collector, Collectorate of Customs (IIAP), Islamabad submitted reply, vide letter dated 28.02.2023, enclosing copy of an inquiry report from AC Customs Airport, stating therein that the CCTV footage of the incident was retrieved and the Complainants were requested via telephonic call to appear before the Assistant Collector (AIIP), Islamabad, for recording their statements, but no one appeared from the Complainant. The accused staff namely Manzoor Hussain Inspector, Muddasir Hussain Sepoy, Saqib Hussain Sepoy, Faizan Sepoy and Aman Ullah Sepoy, individually appeared and denied the charges leveled against them. During the course of hearing, the Shift Incharge Mr. Manzoor Hussain revealed that the subject goods were detained vide Detention Memos No.3397/68, 3398/68, and 3399/68 for being in excess of the allowances given in Baggage Rules 2006. One Detention Memo No.3400/68 was issued with unclaimed status as the said passenger refused to provide his passport for entering his particulars in the detention memo and sign the same and left the desk, therefore the copy of the Detention Memo could not be provided to him as he was unwilling to sign the same. The subject goods were lawfully detained, in accordance with the Customs laws, rules and regulations. The complaint does not hold any merit, therefore, be filed. The Complainant may clear their goods after paying the duties/taxes and fulfilling the regulatory requirements as laid down in the relevant Customs laws, rules and regulations.

4. During hearing on 16.03.2023, Complainants, AR and DR averred to their written arguments. The Complainants stated that they have brought four laptops and five cell phones and provided copies of the purchase invoices of the above impugned goods and all of which were detained, Complainants were given three detention memos for one laptop each while one laptop and four cell phones (iPhone-14) were entered in one detention memo which was shown as



unclaimed while one cell phone (iPhone-14) was kept by Customs staff and not entered on that detention memo. The Complainants produced 05 purchase receipts of iPhone-14 of 256 GB with respective IMEI numbers dated 13-15 January, 2023 and entered Pakistan through PK 895 on 19.01.2023. The DR stated during hearing that new laptop and cell phones are not allowed under baggage rules, hence detained. Contrary to this claim and on careful perusal of baggage rules, it transpired that vide **SRO 1512(I)/2022 dated 26.07.2022**, the baggage rules 3(A) & (B) both have been amended inter alia other amendments. Under the provisions of the said SRO, an incoming passenger is allowed vide Rule 3A(ii) to bring in, duty free, one laptop/computer (whether new or old), however, under Rule 3A(iii) mobile phone is not allowed to be covered under the allowances for duty free import but its import is not disallowed. This raised a series of questions about one missing iPhone-14, bearing IMEI number 351929290616841 purchased by one of the Complainant viz Mr. Muhammad Zada from M/s Tarita on 14.01.2023 under invoice No.01202 and also about detention of 04 cell phones and one laptop indicated as unclaimed in the detention memo bearing Sr. No.3400 dated 19.01.2023. Moreover, illegal detention of 03 laptops in violation of the provision of Rule 3A(ii) of the said SRO is visibly illegal. It was also observed that the Complainants are illiterate, could hardly speak Urdu, belong to under developed areas of Pakistan and are working in Malaysia as machinery operators/laborers and they should have been facilitated by the Customs staff, instead of harassing them and their cell phones (per passenger) should have been included in their Detention Memos i.e. 3397/68, 3398/68 and 3399/68 dated 19.01.2023 respectively instead of cuffing them under one unclaimed Detention Memo bearing No.3400/68 dated 19.01.2023. Even if the Customs Inspector was not aware of the amendment in baggage rules. The Deptt produced a CCTV footage which could not prove any point in favour of the Deptt and only the passengers would be seen, talking to the Customs staff standing far away from the CCTV camera. The Deptt was given time to sort out the matter afresh and the hearing was adjourned.



5. During second hearing on 24.03.2023, the Complainant, AR and the DRs averred to their written arguments. As per DRs, the laptops were detained by the Airport staff under the baggage rules issued vide SRO 1512(I)/2022 dated 26.07.2022 being above their permissible allowance. It is, however, observed that vide the said SRO, amendment in Rule 3A(ii) clearly stipulates that one laptop/computer is allowed duty free on any visit and this fact was not applied by the Deptt as there were four laptops (one each). However, these were detained due to lack of knowledge about the baggage rules or poor understanding of amendments made in the baggage allowance of incoming passengers vide SRO 1512(I)/2022 dated 26.07.2022 by the AC Airport and Inspector/Shift Incharge on duty. The DRs stated that the 04 detained cell phones would be released after payment of duty/taxes on PTA's web based "Device Identification Registration and Blocking System" (DIRBS) and the receipts produced to the Customs staff at IIAP, however, the Deptt was unable to justify why the laptops (one each) covered under duty free allowance of incoming passengers were detained. This illegal detention of one laptop per passenger is in clear violation of the amended Rule 3A(ii) and the non-inclusion in detention memo No.3400 dated 19.01.2023 and whisking away of one iPhone-14 bearing IMEI No.351929290616841 tantamount to maladministration.

**Findings:**

6. In view of supra, it is evident that on arrival of passengers, the illegal detention of their 04 laptops and whisking away of one iPhone-14 by the Customs staff as mentioned above at Islamabad Airport, tantamount to maladministration under Section 2(3)(i)(a)(b)(c)(d) and (ii) of the FTO Ordinance, 2000. AC Airport, on 30<sup>th</sup> & 31<sup>st</sup> March, 2023, vide written reports dated 27.03.2023 and 31.03.2023, submitted that laptops were detained inadvertently and released to the lawful owners. The AR of the Complainants also confirmed on phone that their 04 laptops have been released. This

mitigates the severity of charges against the staff and their supervisory officer to some extent.

**Recommendations:**

7. FBR to direct the Collector of Customs, IIAP, Islamabad:
- (i) to personally investigate the matter and initiate necessary disciplinary proceedings under E&D Rules, 2020, against any official found responsible for whisking away of one iPhone-14 bearing IMEI No.351929290616841;
  - (ii) to release the detained cell phones to the respective owners/passengers subject to payment of duty/taxes on PTA's web-based system (DIRBS), as per law;
  - (iii) to arrange and initiate training of Islamabad Airport staff on baggage rules, passenger facilitations and other laws, rules and procedures applicable at International Airports; and
  - (iv) compliance be reported within 30 days.

**(Dr. Asif Mahmood Jah)**  
(Hilal-i-Imtiaz) (Sitara-i-Imtiaz)  
Federal Tax Ombudsman

Dated: 14.4. 2023

MR/GQ

*Approved for reporting*

  
Director  
FTO Secretariat  
Islamabad