

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
S.C.R.A. No. 1106 of 2023

Date

Order with signature of Judge

HEARING OF CASE (PRIORITY)

- 1) For hearing of main case.
- 2) For hearing of CMA No. 2490/2023.

05.08.2025.

Mr. Khalid Mehmood Rajpar, Advocate for Applicant.
Ms. Dil-Khurram Shaheen, Advocate for Respondent.

Through this Reference Application, the Applicant has impugned Judgment dated 31.01.2023 passed in Custom Appeals No. K-1923 of 2022 by the Customs Appellate Tribunal at Karachi, proposing various questions of law.

Heard learned Counsel for the parties and perused the record. The relevant findings of the Tribunal reads as under:-

“4. The matter is heard in presence of the learned counsel for the Respondent. The learned counsel for the Appellant has pointed out that total value of the 12 Drums confiscated is 480,000/- which is below the threshold of Rs.500,000/- prescribed under Section 2(s)(II) of Customs Act, 1969. He argued that the auction relating to this consignment beyond pecuniary jurisdiction, as such, the confiscation order be set aside. The contention of the learned counsel for the Appellant merits consideration. Accordingly, it is ordered that the consignment under reference be released to the Appellant being a local purchase as well as it being below value of Rs. 500,000/- entailing smuggling charge.”

We have confronted the Respondent's Counsel as to how the Tribunal has come to the conclusion that the value of confiscated goods is Rs. 4,80,000/- which is below the threshold of Rs. 500,000/- as prescribed under Section 2(s) of the Customs Act, 1969 and in response she submits that in case the matter be remanded to the Tribunal to decide the same afresh in accordance with law.

In view of the above, the impugned order stands set aside by consent and the matter is remanded to the Tribunal to

decide the same afresh within 90 days in accordance with law after affording opportunity of hearing to all concerned.

With these observations this Reference Application stands disposed of. Let copy of this order be sent to Appellate Tribunal Customs in terms of sub-section (5) of Section 196 of Customs Act, 1969.

CHIEF JUSTICE

J U D G E

Arshad/