

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 181 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
------	----------------------------------

1. For orders on CMA No.2055/2025.
2. For orders on CMA No.1211/2022.
3. For hearing of main case.
4. For orders on CMA No.1212/2022.

22.09.2025

Mr. Sardar Muhammad Azad Khan, advocate for the applicant.

1,2,3&4. Urgency granted. Briefly stated, learned Customs Appellate Tribunal rendered judgment dated 04.06.2020 in Customs Appeal No.K-1083/2019. Per learned counsel for the department, no reference was preferred against this judgment; either within limitation or at any time thereafter. Subsequently, the respondent filed an application for implementation of the judgment, which was allowed vide order dated 20.01.2022. It is this subsequent order that has been assailed; operative part whereof is reproduced herein below:

“2. In view of what has been observed above, the instant application filed by the appellant on 25.06.2021 regarding compliance of the judgment dated 04.06.2020 is allowed and application under Section 194B(2) filed by the respondent is dismissed. The respondent is directed to release the impugned consignment to the lawful owner of the goods after proper identification.”

Learned counsel was confronted as to how the implementation order gave rise to a grievance when the original judgment did not. He remained unable to provide any response. It was never the case that the impugned implementation order exceeds the ambit of the judgment, therefore, counsel was also confronted as to how such an oblique challenge to the original judgment could be sustained; inter alia on account of limitation. Once again he remained unable to assist.

When confronted, as to how any question of law was arising merely from the impugned order when there is no case that the implementation is beyond the scope of original judgment, he remains unable to assist. No case is made out as no question of law could be demonstrated to arise from the order impugned. Therefore, this reference is hereby dismissed in *limine*.

A copy of this decision may be sent under the seal of this Court and the signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969.

Judge

Judge