

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 1492 of 2015

DATE	ORDER WITH SIGNATURE OF JUDGE
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- For hearing of main case

**26.09.2025**

Mr. Muhammad Khalil Dogar, advocate for the applicant  
Mr. Muhammad Abbas, advocate for respondent

This reference application is pending since 2015 without any progress. Learned counsel for the respondent draws attention to paragraph 10 of the impugned judgment, which reads as follows:-

“This Tribunal while going through SRO 371(1)/2002 dated 15-06-2002 agree with the argument of the learned counsel for the importers that the interior auditor had no jurisdiction to initiate proceedings under Section 80 of the Customs Act, 1969. SRO 371(1)/2002 dated 15-06-2007 delegate powers upon Superintendent/Principal Appraiser to investigate/probe any matter under Section 80 of the Act. Therefore, the very basis of these proceedings are without jurisdiction and coram-non-judice hence any structure raised on the wrong foundation is liable to be demolished.”

Learned counsel for the applicant when confronted did not controvert the observations nor was it suggested that the conclusion drawn could not be rested upon the rational in fact.

While various questions of law have been proposed, admittedly none has been pleaded to adjudicate the crucial issue before the learned tribunal. Insofar as factual controversy is concerned, the learned tribunal is a last fact finding forum in the statutory hierarchy adjudication and no case articulated any interference in such regard.

In view hereof, it is concluded that no question of law has been pleaded or articulated before this court to consider, therefore, this reference application is hereby dismissed.

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