

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 873 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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For orders a to non-prosecution of Reference

**01.10.2025**

Mr. Shahid Ali Qureshi, advocate for the applicant

The penultimate paragraph of the impugned judgment reads as follows:

*“We have gone through the case record and arguments put forth by both the sides. The applicant’s contention that it is a case of mis-declaration and leviable duty & taxes have been recovered as a result of an audit is an admitted fact. However, the contention of the respondent as given in para 6 (F) is also not denied. Keeping in view the above, we are of the view that mens rea on the part of respondent does not stand established. Accordingly, benefit of doubt is extended to the respondent. The instant appeal is hereby dismissed”*

It appears that the duty, taxes etc. have already been paid and the *mens rea* was not established before the last fact-finding forum in the statutory hierarchy. Under such circumstances, learned counsel articulated no cavil to the observation that no question arises here from to be determined in reference jurisdiction of this court. In view hereof, this reference application is 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