

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 501 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on CMA No.2059/2020.
2. For hearing of main case.
3. For orders on CMA No.2060/2020.

09.12.2025

Mr. Khalid Mehmood Rajpar, advocate for the applicant.

1. Exemption granted subject to all just exceptions.

2&3. Per learned counsel, the similar reference applications have already been disposed of by earlier Division Bench of this court in SCRA 123 of 2019 vide order dated 16.03.2021. He draws attention to paragraph 8 of the aforementioned order, which reads as follows:

“8. From perusal of the above order it reflects that the question of law already stands answered against the Applicant department inasmuch as it has been held that in accordance with the circular of State Bank of Pakistan citizens are permitted to take out a maximum amount of US dollar 10,000/- on a foreign trip, and therefore, the smuggled currency will not include currency up to US Dollar 10,000/-. There is only one question which arises out of the impugned order and that is “Whether the confiscation of the foreign currency is to be made over and above the permissible limit of US \$ 10,000/-?”, and the same is answered in the affirmative; against the Applicant and in favor of the respondents. Accordingly, this reference application is misconceived and is hereby dismissed. The order of the Tribunal is upheld.”

Learned counsel states that it may be just and proper for this reference application be disposed of in the same terms and for the same reasons as aforesaid. Order accordingly.

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