

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 203 of 2024

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

1. For orders on office objection
2. For hearing of main case
3. For hearing of CMA No.831/2024

11.03.2026

Rana Sakhawat Ali, advocate for the applicant
Mir Ali Nawaz Khan, advocate for respondent

Learned counsel for the applicant proposes following question of law for determination.

“Whether in the facts and circumstances of the case, the Tribunal was justified in holding that in cases, wherein, assessment has been made on the basis of a Valuation Ruling, no action of confiscation and imposition of redemption fine in lieu thereof can be sustained in terms of Section 32 of the Customs Act 1969?”

He states that the same has been conclusively answered by earlier Division Bench of this court vide order dated 24.12.2020 passed in SCRA 638 of 2019 and connected matters. Paragraph 8 whereof reads as follows:

“The questions of law, so proposed, do not appear to be properly drafted as it is only one question, which arises out of the order of Tribunal and that is “Whether in the facts and circumstances of the case, the Tribunal was justified in holding that in cases, wherein, assessment has been made on the basis of a Valuation Ruling, no action of confiscation and imposition of redemption fine in lieu thereof can be sustained in terms of Section 32 of the Customs Act, 1969” and the same is answered in the affirmative, against the Applicant and in favour of the respondents. Accordingly, these Reference Applications are dismissed in limine.

Learned counsel states that in view of the binding precedent the question proposed ought to be decided in favour of the applicant and against the respondent department. Learned counsel for respondent articulates no cavil in such regard and states that the reference application may be disposed of in the said terms. Order accordingly.

A copy of this order 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