

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**

SCRA 792 of 2019

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DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on CMA No.3836/2019
2. For orders on office objection No.25
3. For orders on CMA No.3837/2019
4. For hearing of main case
5. For orders on CMA No.3838/2019

**01.04.2026**

Mr. Muhammad Bilal Bhatti, advocate for the applicant

This matter is pending since 2019 without any progress. Diary demonstrates that in seven years since no effort has been made by the applicant to have the matter listed. Today learned counsel is heard and in essence he seeks *denovo* appreciation of evidence. The penultimate paragraph of the judgment reads as follows:

7. Arguments heard. From the perusal of the record, it transpires that the vehicle was intercepted by Pakistan Rangers, 71 Wing SCR, Mocachko Check Post, RCD Highway, Karachi from where the said vehicle was handed over to Customs Staff and escorted to the Office of the ASO, NMB Wharf, Karachi latter on without drawing sample of goods in presence of the Driver of the vehicle in accordance with law loaded vehicle was shifted at State Warehouse-III, Keamari, Karachi nor Mushirnama for the purpose of such escort was prepared at the place of incidence which causes serious doubt. There is also delay in lodging the case which also create doubts and mandatory provisions of section 103 Cr.P.C. has not been complied properly both the mushirs belonged to the department same is confirmed from the record of the case and separate mushirnama of recovery was not prepared at the time of seizure nor vehicle and goods were sealed in accordance with law. The appellant also produced the GD, Release Order of imported consignment and report of PCSIR Laboratory, Quetta. According to the above mentioned GD the description of Goods is Mix Carbon Solvent which was imported from Zahidan, Iran. The Release Order issued by the Model Customs Collectorate, Dry Port, Quetta also confirms the above fact and the same vehicle number in which the goods were found at Karachi is also mentioned in the said report which further strengthened the version of the appellant. There is nothing on record which shows that the Test Report issued by the PCSIR Laboratory, Quetta was doubtful. The DR when confronted with the above situation could not satisfy the Court. The Adjudicating Authority while passing the impugned order has ignored all the above mentioned documents / facts and only relied upon the report of PCSIR, Karachi according to which they ascertain the goods as adulterated HSD only on the basis of flash point which is 46 0c. It is pertinent to mention here that the flash point of HSD starts from 52 0c and goes upto 96 0c and if the goods are adulterated HSD then the question arise what was the benefit to the appellant to import an adulterated HS in such a huge quantity of a very low value.

The Release Order issued by MCC, Quetta also confirms that the goods are Mix Carbon Solvent and the same vehicle number is also mention in the said report. All the above mention facts when put in juxtaposition it becomes crystal clear that the impugned goods are Mix Carbon Solvent and the adjudicating authority without any sufficient reason dragging the same into the category adulterated HSD.

It appears that the judgment has been rendered on appreciation of evidence and no effort has been made to distinguish or displace the evidence and / or reason to suggest that the conclusion could not be drawn rested thereupon. The Tribunal is the last fact-finding forum in the statutory hierarchy and no case has been set forth to confer any jurisdiction upon this court to deal with into the *denovo* appreciation of evidence. Since no question of law has been articulated before this court, therefore, this reference application is dismissed in *limine*.

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

Amjad