

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No.468 of 2019

Date	Order with Signature of Judge
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Hearing of case (priority)

1. For order on office objection
2. For hearing of CMA No.2540/2019
3. For hearing of main case
4. For hearing of CMA No.2541/2019

07.04.2026

Mr. Khalid Mehmood Rajpar, Advocate for the applicant

Following questions had been proposed for determination:

- i. Whether the learned Tribunal erred in law to hold that department is without jurisdiction to proceed in matters of Customs under Section 32(1) of the Customs Act, 1969 where a false statement is made knowingly by under valuing the goods?
- ii. Whether the learned Tribunal erred in law to hold that department is not empowered to take cognizance of the under valuation in exports in terms of Para 3 of Export Policy Order, 2016 read with Para 16(g) ibid?"

Learned counsel states that this matter is pending since 2019 and the respondent is continuously avoiding service. He states that pursuant to order for substituted service, the service has been effected through publication and the relevant newspaper excerpt is also available on file.

Learned counsel states that the questions proposed ought to have been considered in their proper perspectives by the learned Tribunal, however, the same has not been done and he seeks to demonstrate that the modus operandi applied by the learned Tribunal is perfunctory. He states that being the last fact finding forum in the statutory hierarchy, it is not befitting the learned Tribunal to address the issues in slipshod manner. He states that it would be in the interest of justice and revenue for the impugned judgment to be set aside and the matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law. 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