

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No.691 of 2019

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

1. For hearing of CMA No.3264/2019
2. For hearing of main case
3. For hearing of CMA No.3265/2019

07.04.2026

Mr. Khalid Mehmood Rajpar, Advocate for the applicant

Following question had been proposed for determination:

"Whether the learned Customs Appellate Tribunal Karachi has seriously erred in law not to consider that according to serial 26 of SRO 566(1)/2005 dated 06-06-2005 vehicles of all sorts have been declared to be the notified items for the purpose of Section 2(s) and 156(2) of the Customs Act, 1969, prohibition or restriction under import policy order are also to be deemed prohibited and restricted under Section 16 of the Customs Act, 1969?"

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 question proposed ought to have been considered in its proper perspective 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