

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application Nos.1108 and 1109 of 2023

Date	Order with Signature of Judge
------	-------------------------------

Hearing of Case (Priority)

1. For hearing of CMA No.2493/2023
2. For hearing of main case
3. For hearing of CMA No.2494/2023

09.04.2026

Mr. Khalid Mehmood Rajpar, Advocate for the applicant

Following questions had been proposed for determination:

“1. Whether in the facts and circumstance of case, the first respondent at the adjudication stage proceedings, disowned any connection with goods and disowned himself & requested for release of Vehicle only on redemption of fine & penalty under SRO 499/2009?

2. Whether respondent No. 1 has illegally and unlawfully assailed Order in Original & Order in Appeal passed by Collector before learned Tribunal had locus-standi to assail as an aggrieved person under provisions of section 194(A); for smuggled goods and discharged burden of Proof under section 187 of the Custom Act 1969?

3. Whether the Customs Appellate Tribunal acted without lawful authority and misread the evidence on record by accepting documents which were admittedly discussed by adjudicating authority with reasons, are unrelated to the seized consignment, thereby recording a finding which is perverse and based on no evidence?

4. Whether impugned judgment being based on misreading of evidence and relevant provisions of Customs Act, 1969, is sustainable under the law?”

Learned counsel states that the respondent had been continuously avoiding adjudication for the past three years, therefore, orders for substituted service had been passed. He states that the service has been effected through publication and the relevant newspaper excerpts etc. are available on record.

Learned counsel states that the questions proposed are not that of first impression and have been conclusively decided by the Supreme Court in favour of the applicant-department, *inter alia*, by virtue of the following judgments:

- i. Director, Intelligence & Investigation (Customs) FBR, Peshawar vs. Muhammad Ishaq [2026 PTCL (CL) 134];

- ii. Collector of Customs v/s Muhammad Rizwan & others [2026 PTCL (CL) 134]; and
- iii. [Shahzad vs. The Collector of Customs, MCC, (Preventive), Karachi and another] [2025 PTCL (CL) 654].

Learned counsel states that in *mutatis mutandis* application of the binding authorities cited supra, the questions may be decided in favour of the applicant-department and against the respondent. Order accordingly. References are disposed of in the said terms. Office to place a copy hereof in connected reference.

A copy of this decision may also be sent under the seal of this Court and signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969.

Judge

JUDGE

Asif