

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 289 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For hearing of main case
2. For hearing of CMA No.1205/2024

14.04.2026

Sardar Zafar Hussain, advocate for the applicant

Following questions of law had been proposed for determination:

- i. Whether in the light of facts and circumstances of the case, the learned Appellate Tribunal has erred in law to hold that it is a case of gross mis-declaration of description, classification and undeclared items within the meaning of Section 32 of the Act?
- ii. Whether in the light of facts and circumstances of the case, the learned Appellate Tribunal has considered that the found items i.e. "H.R. Plates of Secondary Quality" classifiable under PCT heading 7208.9010?
- iii. Whether in the light of facts and circumstances of the case, the learned Appellate Tribunal has erred in law by not upholding an established case of mis-declaration under section 32(1)(2) of Act as established by the learned adjudicating authority in detail reasons?
- iv. Whether on the facts and circumstances of the case, the learned Customs Appellate Tribunal has not erred in the law by opining that the importer had not committed mis-declaration of weight especially when the independent quasi-judicial forum of Collectorate Customs of Adjudication had already held that the importer had mis-declared the quantity beyond an iota of doubt and despite the fact that mens-rea was visible on party of the importer?

He states that pursuant to order of this court for substituted service, service has been effected through publication and the relevant excerpt of the newspaper is available on file.

Learned counsel states that the Tribunal is the last fact finding forum in the statutory hierarchy and the issue there before, including as highlighted vide the questions proposed supra, have not been adequately deliberated or dealt with by the learned Tribunal. He states that the same is not befitting the last fact finding forum in the statutory hierarchy, hence, the impugned judgment may 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 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