

## IN THE HIGH COURT OF SINDH AT KARACHI

### Special Customs Reference Application No.882 of 2017

Date	Order with Signature of Judge
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#### Hearing of Case (Priority)

1. For hearing of main case
2. For hearing of CMA No.3680/2017

**15.04.2026**

Mr. Khalid Mehmood Rajpar, Advocate for the applicant

Following questions of law had been proposed for determination:

“i. Whether on the facts and the circumstances of the case, the learned Appellate Tribunal, Karachi, did not err in law by accepting that the vehicle registration No TKD-485 was not exclusively or wholly used in transportation of smuggled high speed diesel in the light of SRO 499(1)/2009 dated 13.06.2009?

ii. Whether the learned Customs Appellate Tribunal, Karachi did not err in law by releasing the smuggled diesel and vehicle without calling import document from the respondent in terms of section 156(2) of the Customs Act, 1969?

iii. Whether the provisions of section 2(s) were rightly interpreted by the learned Customs Appellate Tribunal Karachi?”

Learned counsel stated that the respondents were abjuring adjudication for the last nine years, therefore, order for substituted service were obtained. Learned states that subsequent thereto the service has been effected through publication and the relevant newspaper excerpt is available on record.

Learned counsel states that for the present purposes the first question is pressed and the same has already been decided in favour of the applicant-department by virtue of the judgment of the Supreme Court in the case reported as 2025 SCMR 1912 in the case of Muhammad Ishaque. Learned counsel states that this judgment is squarely binding upon this bench, therefore, in *mutatis mutandis* application of the binding law cited supra, the question may be answered in favour of the applicant-department and against the respondents. Order accordingly. This reference is disposed of in the said terms.

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