

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**

**SCRA 20 of 2026**

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For hearing of CMA No.398/2026
2. For hearing of main case
3. For hearing of CMA No.399/2026

**15.04.2026**

Mr. Muhammad Khalil Dogar, advocate for the applicant

Following questions of law had been proposed for determination:

- i. Whether the vehicle used wholly and exclusively in transportation of smuggled goods can be allowed to be released on payment of redemption fine in lieu of confiscation under the provisions of SRO 499(I)/2009 dated 13.06.2009?
- ii. Whether the learned Customs Appellate Tribunal is permissible under the provisions of law to allow the option under section 181 of the Customs Act, 1969 to release the vehicle when such option was not allowed by the adjudicating authority to the respondent while adjudicating the matter at original stage?
- iii. Whether the learned Customs Appellate Tribunal is justified to hold that the subject vehicle used wholly and exclusively in transporting the smuggled Betel Nuts rightly falls under clause (1) to SRO 499(1)/2009 dated 13.06.2009?"

However, for the present purposes learned counsel presses questions No.1 & 3.

Pursuant to order for substituted service, learned counsel states that service has been effected through publication and the relevant excerpt of the newspaper is on file.

Learned counsel states that this is no case of first impression and even questions proposed have already been decided in favour of the applicant department by virtue of judgment in the case of *Muhammad Ishaq* reported as *PTCL 2026 CL. 134*. Learned counsel states that the said judgment is squarely binding upon this Court therefore in *mutatis mutandis* application thereof the questions proposed may be answered in favour of the applicant department and against the respondent. 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