

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 134 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
------	----------------------------------

1. For order on office objection
2. For orders on CMA No.815/2020
3. For regular hearing

30.09.2026

Mr. Shahid Ali Qureshi, advocate for the applicant
Ms. Dilkhurram Shaheen, advocate for respondent

Following questions of law have been proposed for determination:

- i. Whether SRO 499(I)/2009 dated 13.06.2009 puts the barrier on release of lawfully registered conveyance against payment of fine in lie of confiscation which was used wholly or exclusively in transporting of offending goods fall under section 2(s) of the Customs Act, 1969?
- ii. Whether the learned Customs Appellate Tribunal has erred in law by releasing the vehicle used exclusively and wholly in transporting of smuggled high speed diesel in transgressional violation of the provisions of section 181 of the Customs Act, 1969, read with SRO 499(I) /2009 dated 13.06.2009?

Learned counsel for the applicant states that the said questions are not a case of first impression and have already been decided in favour of the applicant department *inter alia* vide judgment of the Supreme Court reported as 2026 SCMR 885. Learned counsel states that the said judgment is squarely binding upon this court, therefore, in *mutatis mutandis* application thereof, the questions be answered in favour of the applicant department and against the respondent. Learned counsel for respondent articulates no cavil to the aforesaid. Order accordingly. The reference application stands disposed of.

A copy of this decision may be sent under seal of this Court and the signature of the Registration to the learned Customs Appellate Tribunal, as required per section 196(10) of the Customs Act, 1969.

Judge

Judge