

**ORDER SHEET**  
**THE HIGH COURT OF SINDH AT KARACHI**  
**Spl. Cus. Ref. A. 449/2017**

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DATE

ORDER WITH SIGNATURE OF JUDGE(S)

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1. For orders on CMA No.2873/2017
2. For hearing of main case.

**11.10.2021**

Mr. Muhammad Rashid Arfi Advocate for the Applicant

Sardar Muhammad Ishaque, Advocate for the Respondent

Mr. Hussain Bohra, Assistant Attorney General.

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In terms of para 9 of the Tribunal's order it appears that the respondent, who was appellant before Tribunal were able to satisfy by producing the Goods Declaration No.1602 dated 24.03.2015 in respect of 440 drums which were imported by one M/s. Kamran Khan and brothers Quetta. Part of the consignment was then purchased by the respondent/appellant through commission agent Saqib who was also the consigner in the case. Out of the consignment 240 drums were procured by the respondents and sales tax invoices were also produced as issued by seller M/s. Kamran Khan and brothers, original importers, hence this question of fact was set at rest by the Tribunal. There could hardly be any interference, as far as these facts are concerned, since the learned counsel for the applicant of this reference has failed to demonstrate any question of law arising out of the Tribunal's order or any material attributing to goods being smuggled, there is no question to involve the vehicle itself. We are not inclined to interfere with the orders. The two proposed questions dated 16.11.2018 are of factual natures which otherwise were decided by the Tribunal in favour of the respondent and against the applicant and hence we do, the reference is dismissed. Let copy of this order be sent to the Appellate Tribunal in terms of Section 196(5) of the Customs Act, 1969.

J U D G E

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