

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No.822 of 2019

The Collector Model Customs Collectorate

Versus

M/s Rizwan Khan & another

Date	Order with signature of Judge
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1. For orders on CMA 4031/19
2. For hearing of main case
3. For orders on CMA 4032/19

Dated: 18.11.2021

Mr. Muhammad Khalil Dogar for applicant.

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On the questions of law, mentioned in the memo of Reference, applicant's counsel argued that the Tribunal has not bothered to tally the items mentioned in the goods declaration with the items released as being non-notified in terms of law at the relevant time.

We have read the conclusion and gone through the record. Under Reference jurisdiction, this Court is not required to adjudicate the factual aspects of the matter. The conclusion drawn was to the extent that some of the goods, which were non-notified, were imported through goods declaration and in that regard alone the impugned judgment was passed. The conclusion drawn by the Tribunal is as under:-

“Out of these some were imported through GD and the GDs in respect of these goods are available on the file while the air-conditioners are old and used, all are non notified items, are easily available in the open market. Confiscation of the notified items is against the norms of justice, we partially allow this appeal to the extent non-notified items and set aside the Order-in-Original No.04 of 2017 dated 15.08.2017 passed by the Additional Collector (Adjudication), Customs House, Karachi, to the extent of non notified goods against the payment of custom duty/taxes leviable thereon. The appeal stands disposed of accordingly.”

We do not find anything unlawful or any error in this regard as far as the conclusion drawn by the Tribunal is concerned; it (the conclusion)

only relates to non-notified items and that too brought to the territory through goods declaration. None of the questions, as proposed, thus have arisen out of the contention, as raised by the learned counsel before us, or out of the impugned judgment passed by the Tribunal hence instant Special Customs Reference Application has failed, which is accordingly dismissed along with listed applications.

A copy of this decision may be sent under the seal of this Court and the signature of the Registrar to learned Customs Appellate Tribunal Bench-I, Karachi, as required by section 196(5) of Customs Act, 1969.

Judge

Judge