

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
Special Customs Reference Application 210 of 2006

DATE

ORDER WITH SIGNATURE OF JUDGE

13.04.2023

Ms. Masooda Siraj, advocate for the applicant
Mr. Muhammad Fahad Shabir, advocate for respondent

Briefly stated, jewelry was discovered on the person of an arriving passenger at Karachi airport on 26.10.2004 and the same was seized; while the passenger was arrested. Adjudication proceedings culminated in the Order dated 16.08.2006 (“Impugned Order”) rendered by the Customs, Excise and Sales Tax Appellate Tribunal, whereby the relevant jewelry was ordered to be released on payment of applicable import levies. The present reference assails the said order. On numerous occasions the applicant remained unrepresented¹ or sought time on several pretexts², hence, the matter remains pending without any meaningful progress since 2006.

The Impugned Order explicitly records the admission of the departmental representative that at the pertinent time no written declaration was required from passengers arriving at airports. The order also records that the respondent asserts to have provided an oral declaration of items, however, the same was denied by the department. In the absence of evidence corroborating any non-declaration, the learned Tribunal was pleased to hold as aforesaid.

Applicant’s learned counsel was asked to demonstrate as to how any question of law, proposed, arose out of the Impugned Order; however, she failed to do so. Counsel was asked as to whether the Impugned Order had been implemented; once again she professed her lack of information. Counsel was asked the fate of the criminal proceedings referred to in the file; once again she conveyed that the same was not within her knowledge.

The conclusion in the Impugned Order rests on the department’s admission that no written declaration of items in personal baggage was required at the relevant time and that there was no evidence that an oral declaration had not been made. Even during the course of arguments, applicant’s counsel did not controvert such findings.

Despite our repeated requests, the applicant’s counsel remained unable to articulate any question of law, arising from the Impugned Order, therefore, this reference application is hereby dismissed.

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

J U D G E

J U D G E

¹ Including 15.01.2013; 02.04.2013; 23.10.2014.

² Including 05.12.2006; 07.02.2007; 10.04.2007; 23.01.2009; 22.04.2021; 12.05.2022; 01.02.2023.