THE HIGH COURT OF SINDH KARACHI

[Special Appellate Court Customs]

Spl. Cr. Acq. Appeal No. 06 of 2022

[Collector of Customs v. Sheikh Muhammad Naeem & another]

Appellant	:	Collector of Customs, COC – Appraisement (East), Customs House, Karachi, through Mr. Muhammad Khalil Dogar, Advocate.
Date of hearing	:	23-01-2024
Date of order	:	23-01-2024

JUDGMENT

Adnan Iqbal Chaudhry J. – This appeal under section 185-F of the Customs Act, 1969 is against the order dated 18-12-2021 passed by the Special Judge (Customs, Taxation & Anti-Smuggling), Karachi, acquitting the Respondents under section 265-K CrPC.

Per FIR No. 10/2021-R&D (East), the Respondents had taken delivery of an auction lot by producing to PICT fake and forged auction documents, thereby committing the offence of mis-declaration under section 32(1)(a) punishable under clause 14(i) of section 156(1) of the Customs Act, 1969; and also offences punishable under clauses 77(i) and 86 of section 156(1) ibid.

Per the Special Judge, the charge sheet revealed that the Respondent No.2 had in fact participated in the auction, made a bid, a delivery order was duly issued to him on 24-08-2017, whereafter he deposited the balance amount of bid, which was then verified by the bank concerned. The Special Judge also noted that the statement of the Government Auctioneer recorded by the I.O. had affirmed the above. Therefore, from the facts that emerged in the charge sheet, the documents held by the Respondents in respect of the auction in question were not found to be fake as alleged in the FIR, and hence the acquittal order.

Learned counsel is queried whether the aforesaid reasons assigned by the Special Judge for acquitting the Respondents do not emerge from the charge sheet, however he cannot point out any error. The fact that payment for the auctioned lot was deposited by the Respondent No.2 is also acknowledged in the memo of appeal. Consequently, there is no ground to interfere with the acquittal order passed by the Special Judge. The appeal is dismissed.

JUDGE

SHABAN*