

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 93 of 2022

DATE

ORDER WITH SIGNATURE OF JUDGE

1. For hearing of main case
2. For hearing of CMA No.671/2022

16.10.2025

Mr. Khalid Mehmood Rajpar, advocate for the applicant
Mr. Javaid Ahmed Rajput, advocate for respondent No.1 alongwith
Mr. Muhammad Ashraf Chauhan, advocate

Per learned counsel for the applicant, the matter pertains to smuggling and the vehicle being used in such regard. He states that the respondent never joined adjudication however his appeal was allowed without subjecting the matter to the due adjudication process. He relies upon the judgment of the Supreme Court in the case of *Bashir Ahmad v. Director of Intelligence and Investigation (Customs), FBR, Peshawar and another* reported as 2025 SCMR 684. He also relies upon the order dated 07.08.2025 passed by this Court in SCRA 752 of 2024, which state that the correct recourse in such circumstances would have been to refer the matter to the original adjudicating authority, so that the entity would have an opportunity to prove its claim.

Learned counsel for the respondent articulates no cavil to the aforesaid and states that the impugned judgment may be *set aside* and the case may be remanded back to the adjudicating officer for adjudication afresh in accordance with law expeditiously, preferably within a period of thirty days. Order accordingly.

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

Judge

Judge