

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**

SCRA 1615 of 2023  
SCRA 1616 of 2023

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DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objections No.8 & 25.
2. For orders on CMA No.4358/2023.
3. For hearing of main case.
4. For orders on CMA No.4359/2023.

**11.03.2026**

Mr. Muhammad Ishaq Pirzada, advocate for the applicant.

The impugned judgment appears to have been rendered on due appreciation of evidence. As an illustration, following paragraphs are reproduced herein below:

“7. The case against the appellants is that they were running their business by selling smuggled produces within the meaning of section 2(s) of the Customs Act, 1969. Learned counsels for the appellants argued that the appellants have legally purchased the seized POL products from local supplier / petrol pump. Counsels further argued that the samples from the seized POL products were drawn by the Investigating Officer and forwarded to Hydrocarbon Development Institute of Pakistan, Karachi. After performing the necessary tests of the samples confirmed the products are of Pakistan origin. For the sake of brevity, remarks mentioned in reports is reproduced as under:-

“Remarks: To the extent of tests carried out, the sample conforms to the specification notified by DG (Oil) MEPD for High Speed Diesel (HSD).”

8. Per learned counsels, the allegations of smuggling against the appellants, on the face of record are false and frivolous keeping in view the laboratory reports. Learned counsels further argued that Special Judgment (Customs, Taxation & Anti-Smuggling) Karachi (Camp Office at Hyderabad) has acquitted the appellants on the basis of lab reports.

9. Notwithstanding the above, appellants have provided documents i.e. Form-K issued by the Explosive Department, necessary NOCs issued by Local Government Officers and Purchase Invoices / Sales Tax invoices which are available on the file. As per law, the Customs Authorities has no jurisdiction to inquire about the documents which are not related to them. The Customs Authorities has to ask about legal purchase of petrol / diesel and nothing else. They should restrain their actions only falls under 2(s) of Customs Act, 1969. As per their jurisdiction, the Customs Authorities has unnecessarily dragged the appellants for the documentary deficiencies which does not fall under their administrative authorities and they have no authority / jurisdiction to ask about aforementioned documents. Hence this plea of department is out of question and without any lawful authority.”

The questions proposed for determination are argumentative in nature and / or seek denovo agitation of evidence. Learned Appellate Tribunal is the last fact finding forum in the statutory hierarchy and no denovo appreciation of evidence is merited in reference jurisdiction of this court. Learned counsel was confronted with the aforesaid and asked to articulate any question of law arising here from, however, he remains unable to do so and merely seeks time.

The matter is pending since 2023 without any progress and no attempt ever has been made to get the matter listed. Today no case is made out to entertain the matter as no question of law has been articulated, therefore, the reference applications are dismissed in limine.

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. Office is instructed to place copy hereof in the connected file.

Judge

Judge