

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 55 of 2022
SCRA 56 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For hearing of CMA No.309/2022.
2. For hearing of CMA No.310/2022.
3. For hearing of main case.
4. For hearing of CMA No.311/2022.

17.03.2026

Mr. Irfan Mir Halepota, advocate for the applicant.

Common questions proposed for determination are reproduced herein below:

1. Whether the Customs Appellate Tribunal Karachi has erred in law by holding that show cause notice was not issued to owner when service of such notice and reply thereto is an admitted fact as per paragraph 3 of the Order-in-Original dated 24.09.2020?
2. Whether Customs Appellate Tribunal has erred in law by ordering release of vehicle used in transportation of smuggled goods in violation of section 157(2) of the Customs Act, 1969?

Learned counsel has placed courier tracking report on record to demonstrate that service has been effected.

Insofar as question No.1 is concerned, it is demonstrated from para 3 of the Order-in-Original, that show cause notice was in fact received by the respondent and that he had also submitted reply thereto.

Insofar as question No.2 is concerned, the same is squarely covered in favour of applicant department by virtue of judgments of honourable Supreme Court passed reported as 2025 SCMR 1912, 2025 PTCL 654 and judgment dated 29.10.2025 passed by the honourable Supreme Court in the case of *Director, Intelligence & Investigation (Customs) FBR, Peshawar vs. Muhammad Ishaq* (Civil Petition Nos.2853 and 2854 of 2025).

In view of the foregoing, learned counsel states that questions be answered in favour of the applicant department and against the respondent. Order accordingly.

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