

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 61 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection.
- 2. For hearing of main case.
- 3. For hearing of CMA No.826/2026.

12.08.2026

Mr. Faheem Raza Khuhro, advocate for the applicant.

Following questions had been proposed:

- 1. Whether, in the facts and circumstances of the case, the learned Customs Appellate Tribunal erred in law by failing to consider and adjudicate upon the office objections regarding the filing of the appeal by the respondent beyond the statutory period prescribed under Section 194-A(2) of the Customs Act, 1969, and by not passing any order for condonation of delay while rendering the impugned order dated 20.02.2026?
- 2. Whether Indian-origin gutka, valued at Rs. 253,130/-, the import whereof is prohibited under the law, can be allowed to be freely transported within the country through the subject vehicle, and whether such goods do not fall within the ambit of Section 2(s) (iii) of the Customs Act, 1969, read with S.R.O. 499(1)/2009 dated 13.06.2009 (as amended by S.R.O. 1619(1)/2024 dated 03.10.2024), which explicitly bars the release of vehicles found carrying smuggled goods?
- 3. Whether the learned Customs Appellate Tribunal was justified in law in ordering the release of the subject vehicle in favour of the respondent, who failed to establish lawful ownership or any legal entitlement thereto?

Pursuant to issuance of notice, learned counsel sates that service has been effected and he places relevant courier receipt etc on the record.

Learned counsel states that primary question was that of limitation and even if the learned Appellate Tribunal was to condone the delay and order to such effect has to be passed. Learned counsel states that this is admittedly not case. Learned counsel states that limitation is to be addressed by the court at the very onset prior to any other proceedings and on such ground alone the impugned judgment is discrepant.

Learned counsel states that it would be in the interest of justice for the impugned judgment be set aside and the matter be remanded back to the Appellate Tribunal for adjudication afresh with directions that issue of limitation be considered prior to any of the proceedings therein. 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(10) of the Customs Act, 1969.

Judge

Judge