

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No.218 of 2025

Date	Order with Signature of Judge
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Hearing of case (priority)

1. For hearing of CMA No.2729/2025
2. For hearing of main case
3. For hearing of CMA No.2730/2025

28.04.2026

Sardar Zafar Husasin, Advocate for the applicant
Mr. Abdul Latif Shar, Advocate for the respondent

Following questions of law have been proposed for determination:

“1. Whether the learned Customs Appellate Tribunal is permissible to exercise the powers conferred upon the Customs Adjudicating Officer under section 181 of the Customs Act, 1969 read with SRO 499(I)/2009 dated 13.06.2009 while exercising the appellate jurisdiction under section 194-B ibid?

2. Whether the Customs Appellate Tribunal has erred in law by releasing the impugned conveyance on payment of 40% redemption fine by putting reliance on SRO-1280(I)/2024 dated 02.08.2024 which was subsequently amended vide SRO 1619(I)/2024 dated 03.10.2024 wherein such release is not permissible?

3. Whether the learned Customs Appellate Tribunal, Karachi has ignored the judicial principles set out by the Hon'ble Supreme Court of Pakistan in the case of Shahzad V. the Collector Customs, Model Collectorate of Customs (Preventive), Karachi and another & in the case of Director, intelligence & Investigation (Customs) FBR Peshawar V. Muhammad Ishaq & Muhammad Rizwan?”

Learned counsel for the applicant relies on the judgment of Supreme Court in the case of Muhammad Ishaque (2025 SCMR 1912) especially paragraph-8 thereof. He states that the said judgment has not been appreciated by the learned Tribunal while rendering the said adjudication. Learned counsel for the respondent states that it may be just and proper to set aside the impugned judgment and the matter be remanded back to the learned Tribunal for *de novo* determination in accordance with the law while appreciating the aforesaid judgment of Supreme Court in the case of Muhammad Ishaque as well as the judgment of the Supreme Court in the case of Faiz Muhammad Vs. The Federation of Pakistan (Civil Petition No.4580 of 2021). Learned counsel

for the applicant articulates no cavil in such regard and states that this reference application may be disposed of as aforesaid. Order accordingly. This reference application is disposed of.

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.

JUDGE

JUDGE

Asif