

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 128 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For hearing of CMA No.1770/2025
2. For hearing of main case
3. For hearing of CMA No.1771/2025

29.04.2026

Sardar Zafar Hussain, advocate for the applicant

Following questions of law had been proposed for determination :

- i. Whether the learned Customs Appellate Tribunal, Karachi is bereft of jurisdiction to release the outrightly confiscated vehicle in terms of Section 181 of the Customs Act, 1969, while exercising appellate powers under Section 194-B ibid?
- ii. Whether the Customs Appellate Tribunal has erred in law by releasing the Toyota Corolla (GLI) Car used for transportation of smuggled Betel Nuts upon payment of redemption file in violation of SRO 499 (I)/2009 dated 13.06.2009 as amended vide SRO 1619(I)/2024 dated 03.10.2024?

Learned counsel states that questions before the court have been comprehensively addressed by the honourable Supreme Court in the case of Muhammad Ishaque reported as PTCL 2026 CL 134. Learned counsel demonstrates from the record that on each successive date counsel for the respondent had sought time for the purpose of distinguishing the aforementioned judgment, however, he has remained unable to do so, however, today respondent remains unrepresented without intimation and / or justification.

Be that as it may, learned counsel states that the aforementioned judgment is squarely binding upon this court and in *mutatis mutandis* application thereof, the questions proposed be answered in favour of the applicant. Order accordingly.

A copy of this decision may also 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