

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

Special Customs Reference Application No.917 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE
------	-------------------------------

Hearing of case / Priority

1. For order on office objection
2. For hearing of main case
3. For hearing of CMA No.1504/2023

30.04.2026

Mr. Khalid Mehmood Rajpar, advocate for the applicant

Following questions of law had been proposed for determination:

“1. Whether the Appellate Tribunal has not transgressed from its jurisdiction for determination description of goods as per VR by directing to assess the goods at serial No.3 of the impugned ruling, whereas the goods squarely falls under serial No.6 of the ruling passed under section 25-A of the Act, 1969 wherein detailed ONO has been passed without rebuttal, hence Tribunal's such order is not without jurisdiction in light of judgment passed by this Court reported as 2023 PTD 1769?

2. Whether on the facts and circumstances of the case, the Appellate Tribunal has erred in law that in the presence of attempt of evasion of government legitimate revenue through deliberate wrong self-assessment attracting the provisions of section 32(1), 32(2) and 79(1) of the Act read with SRO 499(1)/2009 dated 13.06.2009 the same is covered through Honourable SC judgment in case of 2025 SCP 452 (Collector of Customs v. Muhammad Rizwan & Others?

3. Whether in consideration of the facts and circumstances of the case, the learned Appellate Tribunal has erred in law to waive personal penalty in terms clause (14) of sub-section (1) of section 156 of the Act, 1969?

4. Whether in view of the established facts and relevant provision of law, the findings of Tribunal are not perverse for non-reading/mis-reading of the available record to the detriment of revenue and the consequent benefit to the respondent importer where fine and penalty as per ONO has already been paid by importer under SRO 499(1)/2009?”

Learned counsel demonstrates from the order sheet that service had been effected and had also been held good.

Learned counsel states that the learned Tribunal being the last fact finding forum in the statutory hierarchy ought to have addressed the aforementioned questions in their proper perspectives and render independent finding in such regard. He states that the same has not been done and seeks to

demonstrate that the impugned judgment has been rendered in a perfunctory manner. He states that such approach to fiscal matters is clearly prejudicial to revenue and ought not to be sustained. Learned counsel seeks that it may be just and proper for the impugned judgment to be set aside and matter be remanded back to the learned Tribunal for adjudication afresh in accordance with the law. 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