

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 566 of 2019

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.2854/2019.

22.10.2026

Mr. Pervaiz Ahmad Memon, advocate for the applicant.

Following questions of law had been proposed for determination:

- i. Whether on the facts and the circumstances of the case, iron tank fabricated within the walls of a dumper truck and covered with sand and gravel does not fall under the ambit of false cavity or concealment as defined in the expressed provision of SRO 499(I)/2009 dated 13.06.2009?
- ii. Whether SRO 499(I)/2009 dated 13.06.2009 puts the barrier on release of lawfully registered conveyance against payment of fine in lieu of confiscation which was used wholly or exclusively in transporting of offending goods fall under section 2(s) of the Customs Act, 1969?
- iii. Whether the learned Customs Appellate Tribunal has erred in law by releasing the vehicle used exclusively and wholly in transporting of smuggled high speed diesel in transgressional violation of the provisions of section 181 of the Customs Act, 1969, read with SRO 499(I)/2009 dated 13.06.2009?

This matter is pending since 2019 and pursuant to orders of substituted service, service has been effected through publication. The relevant newspaper excerpts etc. are available on record.

Leaned counsel states that this is no case of first impression and the said questions have already been answered in favour of the applicant department inter alia vide judgment of the Supreme Court reported as 2025 PTD 1723 and 2026 SCMR 885. Learned counsel seeks that in mutatis mutandis application of the binding authorities the questions be answered in favour of the applicant department and the impugned judgment be set aside. 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