ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 849 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE

1. For orders on office objection 26
2. For hearing of main case
3. For hearing of CMA No.4126/2019

10.11.2026

Mr. Khalid Mehmood Rajpar, advocate for the applicant

Following questions of law are pressed for determination :

i. Whether the on the facts and the circumstances of the case, iron tank fabricated within the walls of high wall truck and tactfully camouflaged fall under the ambit of false cavity or concealment as defined in the expressed provision of SRO 499(1) / 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(1)/2009 dated 13.06.2009?

iv. Whether the learned Member-II of Customs Appellate Tribunal has correctly interpreted the provisions of SRO 499(I)/2009 dated 13.06.2009 and correctly implemented thereof?

Learned counsel states that it is established that the vehicle was carrying smuggled diesel and the said consignment was in fact confiscated per the law. He states that vehicle has been released on conjectures and surmises of discriminatory treatment and the owner thereof being a public carrier. He states that the same is entirely inconsistent with the law as may be seen in the judgment of the honorable Supreme Court reported as 2025 SCMR 1912 and 2026 SCMR 885. Learned counsel states that the authority cited are squarely binding upon this bench, therefore, in mutatis mutandis application thereof the questions be answered in favour of the applicant department and against the respondent. Plea appears well reasoned. Order accordingly.

A copy of this decision may be sent under 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

Amjad