ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 408 of 2017

DATE	ORDER WITH SIGNATURE OF JUDGE

1. For hearing of main case.
2. For hearing of CMA No. 2659/17.

11.11.2026.

Mr. Tahir Khalil, advocate for the applicant.

Following question is pressed for determination:-

> "Whether the learned Appellate Tribunal has not erred in law by overlooking that owner of the vehicle was involved in carrying/transporting the smuggled goods under concealment in specially designed false cavity duly proved in the quasi-judicial proceedings confiscating smuggled HSD?"

Learned counsel demonstrates that pursuant to order for the substituted service, service has been effected through publication and the relevant excerpt of the newspaper is on file.

Learned counsel states that this is no case of first impression as the issue has already been decided in favour of the applicant department *inter alia* vide judgments of the Supreme Court reported as 2025 SCMR 1912 and 2026 SCMR 885. Learned counsel states that in mutatis mutandis application of the binding authority question be answered in favour of the applicant department and against the respondent. Order accordingly.

A copy of this order 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

Ayaz P.S.