

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

Special Customs Reference Application No. 1498 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For order on CMA No. 3706/23.
- 2. For order on main case.
- 3. For order on CMA No. 3707/2023 (Stay)

**09.10.2025**

Mr. Irfan Mir Holepota, advocate for applicant alongwith  
Mr. Moin-ud-Din Ahmad, Collector of Customs Enforcement  
Karachi.

On the date of hearing following order was passed:-

“The impugned judgment is rested on non-compliance of Section 163 of the Customs Act, 1969. It was concluded that the requisites for the aforementioned section were not complied with. Learned counsel was queried as to whether the statement in writing required per the aforementioned section was ever drawn up at the relevant time and subsequently whether there is a signed copy thereof left at the place of search, learned counsel remained unable to assist. This matter has been pending since 2023, therefore, it is considered expedient for the applicant, being Collector of Customs Enforcement to be present in court on the next date to assist.

To come up on 09.10.2025.”

Today, Mr. Moin-ud-Din Ahmad, Collector of Customs Enforcement Karachi is present and states that the reference may be dismissed as withdrawn. Order accordingly. The presence and assistance of the law officer is appreciated.

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(5) of the Customs Act, 1969.

Judge

Judge