

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 302 of 2012

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of main case
- 2. For hearing of CMA No.1948/2012

**01.10.2025**

Sardar Zafar Hussain, advocate for the applicant along with Mr. Tariq Aziz, Assistant Collector

Learned counsel pressed questions No.1 and 2 which reads as follows :

- 1. *Whether in the light of facts & circumstances of the case, particularly the mis-declaration detected as a consequence of physical examination of goods and in the case of confiscated goods the Appellate Tribunal has erred in law to allow re-export of the goods without adhering to the provisions of Sections 181 & 156(1)(14) of the Act read with Section (3) of the Import & Export (Control) Act, 1950?*
- 2. *Whether in the light of facts & circumstances of the case the Appellate Tribunal has erred in law by allowing re-export of the confiscated goods and, hence, defeated the spirit and very purpose of creating deterrence for the unscrupulous importers in terms of Sections 32, 32-A and 156(1) (14) & (14A) of the Act, read with Para 19 of the Import Policy Order, 2009?*

Per learned counsel the questions are squarely covered in favour of the department by virtue of Division Bench judgment of this court in the case of Collector of Customs through Deputy Collector of Customs Law vs. Bilal Metals Private Ltd. reported as 2025 PTD 508. Learned counsel states that the law has not been appreciated and even otherwise the impugned order has dealt with the facts and law in a perfunctory manner and under any circumstances could the impugned order be considered as a speaking order. He further states that the Tribunal being the last fact-finding forum in the statutory hierarchy ought to have appreciated the law and not rendered a conclusion prima facie dissonant with the rationale relied upon. In view hereof he states that it may be just and proper and in the interest of justice of all parties that the impugned judgment be set aside and matter be remanded back to the Tribunal for adjudication afresh. 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(5) of the Customs Act, 1969

Judge

Judge