

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 859 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE
------	-------------------------------

- 1. For hearing of CMA No.3855/2024
- 2. For hearing of main case
- 3. For hearing of CMA No.3856/2024

20.11.2025

Mr. Khalilullah Jakhro, advocate for the applicant

Per learned counsel, the case is of *search* per section 163 of the Customs Act, 1969. He states that the prerequisites of the statement in writing and service thereof have already been complied with. Under such circumstances, he states that the Tribunal has erroneously avoided adjudication of the real issue and allowed the appeal rested on the unqualified premises to section 163 not having been complied. Learned counsel presses following questions of law, however, states that the impugned judgment is not sustainable, as it has entirely avoided adjudication of the real questions there before:-

- 1. Whether learned appellate tribunal erred in law by not appreciating that section 163 of the customs Act, 1969, warrants the officer of the customs to conduct the search without warrant if there is reasonable doubt subject goods can be removed?
- 2. Whether the learned Customs Appellate Tribunal erred in law by ordering the release of smuggled goods (being not notified items) without payment of leviable duty, taxes and fine under section 181 of the Customs Act. 1969 r/w SRO 499(1)/2009 dated 13.06.2009?
- 3. Whether the learned Tribunal failed to consider that the Order-in-Original dated 22.12.2023, having been voluntarily complied with by the respondent, had attained finality and could not be reopened through an appeal under Section 194-A of the Customs Act, 1969?

Statement is filed on behalf of applicant, taken on record, demonstrating that service has been effected.

Learned counsel further states that in view of the reasoning recorded supra it is apparent that the impugned judgment has been rendered in a perfunctory manner and does not assist with settled law of adjudication. He states that it may be in the interest of justice of all parties concerned for the impugned judgment to be set aside and the matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law. Order accordingly.

A copy of this decision may also be sent under the seal of this Court and signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969.

Judge

Judge