

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
SCRA No.24 of 2020

Date	Order with Signature of Judge
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Hearing of Case (Priority)

- 1. For order on office objection
- 2. For hearing of CMA No. 275/2020
- 3. For hearing of main case
- 4. For hearing of CMA No. 276/2020

13.02.2026

Mr. Irfan Mir Halepota Advocate for the Applicant

Learned counsel placed Courier Report and Tracking Report on record to demonstrate that service has been effected on the Respondent.

Learned counsel had proposed the following questions of law for determination:

- (i) Whether in view of the facts and circumstances of the case, the learned Appellate Tribunal has not erred in law to hold that production of registration book by the possession holder in respect of the impugned vehicle was sufficient cause to discharge burden of proof of lawful possession in terms of clause (89) of sub section (1) read with sub section (2) of Section 156 of the Customs Act, 1969?
- (ii) Whether the learned Appellate Tribunal while concluding impugned order has not erred in law to understand that keeping in view of the facts and circumstances of the case, issuance of notice under Section 26 of the Customs Act, 1969, to the appellant was not required?
- (iii) Whether under the facts and circumstances of the case, Section 2(s) clause (89) of sub section (1) read with sub section (2) of Section 156 and Section 187 of the Customs Act, 1969 have been correctly interpreted by the Appellate Tribunal in the circumstances when the possession holder of the smuggled vehicle had produced fake and bogus auction documents to discharge burden of proof of law possession?
- (iv) Whether the learned Appellate Tribunal being the last fact finding forum under the hierarchy of Customs is vested with the jurisdiction to decide an appeal on presumption, assumption and without examining the evidences available on record?

Learned counsel states that the said questions ought to be addressed by the learned Appellate Tribunal in the light of settled law including without limitation judgment judgment dated 29.10.2025 passed by the honourable Supreme Court in the case of *Director, Intelligence & Investigation (Customs) FBR, Peshawar vs. Muhammad Ishaq* (Civil Petition Nos.2853 and 2854 of 2025). In view hereof, learned counsel seeks that it would be just and proper in the interest of justice for the impugned order to be aside and the matter be

remanded back to the learned Appellant Tribunal for adjudication afresh in accordance of 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

Amjad PS