

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 1540 of 2023

DATE

ORDER WITH SIGNATURE OF JUDGE(S)

1. For orders on office objection.
2. For orders on CMA No.3898/2023.
3. For hearing of main case.
4. For orders on CMA No.3899/2023.

20.02.2026

Mr. Ghulam Rasool Korai, advocate for the applicant.

Matter is pending since 2023 without any progress. On four previous dates time was sought to reformulate question of law. Even today no question of law could be articulated meriting adjudication in reference jurisdiction. The operative part of the impugned judgment reads as follow:

“05. Heard both the sides and examined the case record. It is an admitted fact that the bonder filed two Ex-Bond GDs bearing Nos.KPQI-EB-52 dated 15.07.2019 and KPQI-EB-53 dated 15.07.2019 to ex-bond the impugned balance / differential quantity of 1000 MT in 2019. However, the said Ex-Bond GDs were not presented for payment of leviable duties & taxes and the duty / taxes were paid in 2022 after the detection of the illegal removal. As regards Joint Dip Statement (JDS), we are of the view that the departmental point of view is correct and it cannot be accepted at such a belated stage for shortage of bonded goods. Surprisingly, 705 M.Ton has been claimed as operational losses. We are at a loss to understand that while the goods i.e. POL products are lying in the bonded ware house, how operational losses occurred. This plea of the respondent has no logic and reasoning, hence, the same is outrightly rejected. It is also observed that if at all there were any operational losses the duty / taxes shall have been paid in time and not after the detection of shortage of bonded goods.

06. We are also constrained to observe that the goods were in-bonded in 2018 and the shortage was detected in 2022 i.e. after four years of inbonding. The question arises why the shortage was not detected earlier i.e. in the audit of 2019 or 2020 when the ex-bond GDs had already been filed and no duty / taxes were paid. In our view this shortage shall have been detected t the time of annual audit in 2019 or 2020 at the time of renewal of the licence.”

The conclusion appears to have been drawn on appreciation of evidence and facts and no de-novo appreciation is merited in reference jurisdiction.

Since no question of law arising there from is articulated before this court, despite repeated opportunities, therefore, this reference application is dismissed in limine.

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