

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

**Special Customs Reference Application No.1525 of 2023**

Date	Order with Signature of Judge
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Hearing of case (priority)

1. For hearing of main case
2. For hearing of CMA No.3824/2023

**27.02.2026**

Mr. Khalid Mehmood Rajpar, Advocate for the applicant.

Learned counsel proposes following questions for determination:

- “1. Whether 1<sup>st</sup> Respondent (herein) without claiming the ownership of impugned milk powder and associating him with the adjudication proceedings can be termed an aggrieved person under Section 194-A of the Customs Act, 1969 to assail the original order passed by the Additional Collector of the Customs Adjudication-I) Karachi?”
2. Whether on consideration of the facts and circumstances of the case the Appellate Tribunal was justified to condone delay of 135 days (one hundred and fifty live days) in filing of Customs Appeal No. k-525/2005 by the 1<sup>st</sup> Respondent (herein), without explaining the reasons for delay a required under Section 5 of Limitation Act, 1908?
3. Whether on consideration of the facts and circumstances of the case, the Applicant (herein) has not been condemned unheard in violation of doctrine of Maxim: audi alteram partem?
4. Whether the Appellate Tribunal has vested with the jurisdiction to allow redeeming of notified goods under Section 181 of the Customs Act, 1969, winch had been confiscated outright by the original authority in terms of clauses (8) and (89) of Section sub section (1) read with sub-section (2) of Section 156 of the of the Customs Act, 1969, read with clause (a) of preamble of SRO 499(1)/2009 dated 13.06.2009?
5. Whether the impugned judgment passed by the Appellate Tribunal is not outright illegal, unlawful, against natural justice and in violation of Statute, liable to be set aside”

Be that as it may, learned counsel contends that the impugned order was passed without the participation of the applicant to whom the notice was never served in the matter. He further argued that the discretion exercised under Section 181 of the Customs Act, 1969, as to payment of duties and taxes was perhaps not available to the learned Tribunal. Learned counsel states that this matter is pending for the last three years and the respondent has consistently avoided adjudication. He states that pursuant to order of substituted service, notice has been effected on the respondents through publication. Learned counsel states that in view hereof, it would be just and proper for the impugned judgment to be set aside

and the matter is remanded back to the learned Tribunal for adjudication afresh in accordance with law. 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

Asif