

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

Special Customs Reference Application No. 462 of 2017

DATE	ORDER WITH SIGNATURE OF JUDGE
	<ol style="list-style-type: none">1. For orders on office objection No. 20.2. For orders on CMA No. 2908/17.3. For hearing of main case.4. For orders on CMA No. 2909/17.

24.12.2025

Mr. Sardar Muhammad Ishaq, advocate for applicant.

This reference is pending since 2017. Even notice has not been sought / issued till date. *Prima facie* the impugned judgment has been rendered on appreciation of evidence and due conformity with the law as seen from paragraph-11 of the impugned judgment, which reads as follows:-

"11. In pursuance of the above discussion herein above, particularly the interpretation of the law made under subject proposition, I am of the considered opinion that at the time of passing impugned order, such aspect of the case has not been considered and based on the adequate breach of the natural justice and law, I hereby rectify the said impugned order upto the extent and modify the same to the extent that currency in excess of US\$ 10,000 be confiscated and the respondent should return UAE Dirhams equal to US\$ 10,000 to the appellant forthwith. The respondents are also directed to release the travelling documents and mobile phone of the appellant if not required for any other purpose of evidence. The subject appeal is accordingly disposed of in above terms, with no order as to cost."

The conclusion is apparently supported by evidence and in due consonance with the settled law including judgments of division bench of this court. In such circumstances, learned counsel was asked to articulate any question of law arising out herefrom, he remained unable to do so. Reference is dismissed in *limine*.

A copy of this order 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