

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 99 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection.
2. For hearing of CMA No.918/2025.
3. For hearing of main case.
4. For hearing of CMA No.919/2025.

20.05.2026

Mr. Pervaiz Ahmad Memon, advocate for the applicant.

Learned counsel presses following questions for determination:

- i. Whether under the law and circumstances of the case, the Customs Tribunal was justified in modifying the Order-in-Original 12998/2024 to the extent of the vehicle and allowing release of seized vehicle on 40% redemption fine when it is proved beyond any doubt that the vehicle was wholly and exclusively used in smuggling of Gutka liable to outright confiscation?
- ii. Whether under the law and circumstances of the case, the Customs Tribunal was justified in allowing release of vehicle on 40% redemption fine by assuming the powers of adjudicating authority conferred under section 181 of the Customs Act, 1969 when the same was liable to outright confiscation under section 157(2) of the Customs Act, 1969 read with clause (b) of the SRO 499(I)/2009 dated 13.06.2009?
- iii. Whether under the law and circumstances of the case, the Customs Appellate Tribunal was justified in allowing release of vehicle used in smuggling of Gutka on 40% redemption fine when the seized vehicle is used in smuggling and malafidely modified to load Gutka for deceiving the customs authorities specifically to evade duty & taxes?

Learned counsel demonstrates that pursuant to orders for substituted service, service has been effected through publication.

Notwithstanding the foregoing, counsel states that since the respondent had not appeared at adjudicating stage, the benefit ought not to have been extended thereto. Learned counsel states that in the interest of justice and revenue for the impugned orders be set aside and matter be remanded to the adjudicating officer for proceeding 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