

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No.411 of 2022

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.2230/2022
3. For hearing of main case
4. For hearing of CMA No.2231/2022

07.05.2026

Mr. Irfan Mir Halepota, Advocate for the applicant

Mr. Muhammad Nazir Abbasi, Advocate for the respondent

For the present purposes learned counsel for the applicant presses the following question of law:

“Whether on the facts & circumstances of the case the learned Customs Appellate Tribunal has failed to consider that in terms of Sub Section (2) of Section 179 of the Act, the jurisdiction and power of Deputy Collector in terms of amount of duty and other taxes involved shall be one million rupees and this case the recoverable duty and taxes as per its own statement of appellants is 928,239/?”

Learned counsel for the respondent states that it may be just and proper in the circumstances to set aside the impugned judgment and the matter be remanded back to the adjudicating authority to determine in accordance with law expeditiously, preferably within ninety days. Learned counsel for the respondent seeks that pending the foregoing, no coercive action be taken against the respondent arising herefrom. Learned counsel for the applicant articulates no cavil to the aforesaid and states that this reference application may be disposed of as aforesaid. Order accordingly. This reference application is disposed of.

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