

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 972 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE
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- hearing of case (Priority).
1. For order on CMA No. 4327/2024.
 2. For hearing of main case.
 3. For hearing of CM No. 4328/4.

28.09.2026

Mr. Aamir Ali Shaikh, Advocate for the Applicant.
Mr. Muhammad Zulfiqar Advocate holding brief for Mr. Basit Umer,
Advocate for the Respondent.

Following question of law had been proposed for determination:-

“Whether the Customs Appellate Tribunal has erred in law by releasing the vehicle (Bedford Truck) having especially designed cavities used in transportation of smuggled goods (betel nuts) without acknowledging that conveyance used in carrying the smuggled goods cannot be released on redemption fine in violation of clause (b) of SRO 499(I)/2009 dated 13.06.2009?”

Learned counsel for the Applicant demonstrates from the record that the vehicle was in fact tampered. He states that this is no case of first impression and the Supreme Court has consistently held that in such circumstances, the offending vehicle ought not to be released. He relies upon the judgments reported as *2025 SCMR 969* and *2025 SCMR 1912*. Learned counsel states that the said authority is squarely binding upon this Bench, therefore, in mutatis mutandis application whereof the question to be answered in favour of the Applicant and against the Respondent. Order accordingly.

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(10) of the Customs Act, 1969.

Judge

Judge