

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 1095 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of CMA No. 4916/2024.
- 2. For hearing of main case.
- 3. For hearing of CMA No. 4917/24.

12.10.2026

Mr. Faheem Raza Khuhro, advocate for the applicant.

Following question was proposed for determination:-

“Whether the Customs Appellate Tribunal has erred in law by upholding the Order-in-Original No. 1893682/2023-24 dated 05.07.2024 whereby the impugned vehicle was released on payment of redemption fine in lieu of confiscation without considering that conveyance used wholly and exclusively for transportation of smuggled goods (280 Bags smuggled Betel Nuts) cannot be released on payment of redemption fine in violation of SRO 499(I)/2009 dated 13.06.2009 amended vide SRO 1691(1)/2024 dated 03.10.2024?”

Learned counsel demonstrates that pursuant to order for the substituted service, service has been effected through publication and the relevant excerpt of the newspaper is on file.

Learned counsel states that this is no case of first impression as the question has already been answered in favour of the applicant department *inter alia* vide judgments of the Supreme Court reported as 2025 PTD 1723 and 2026 SCMR 885. Learned counsel states that in view of the binding precedent of the Supreme Court, the question be answered in favour of the applicant department 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