

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
Special Customs Reference Application No. 21 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For office objections.
- 2. For hearing of main case.
- 3. For hearing of CMA No. 239/2025 (stay)

13.10.2026

Mr. Faheem Raza Khuhro, advocate for the applicant.

Following questions of law are pressed for determination:-

- 1. Whether the Customs Appellate Tribunal has erred in releasing outright confiscated vehicle which was used wholly and exclusively in transporting smuggled Betel Nuts in violation of the provisions of section 181 of the Customs Act, 1969 read with SRO 499(1) / 2009 dated 13.06.2009 as amended vide SRO 1619(I) / 2024 dated 03.10.2024?
- 2. Whether the Customs Appellate Tribunal is permissible under the law to exercise powers provided for by section 181 of the Customs Act, 1969 and redeemed the goods and vehicles against which the adjudicating officer has not allow such option to pay fine in lieu of confiscation?

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 and these questions have consistently been answered in favour of the applicant department by the Supreme Court including vide judgments reported as *2025 PTD 1723* and *2026 SCMR 885*. Learned counsel states the judgments cited supra are squarely binding upon this bench and in *mutatis mutandis* application of the binding authority, the questions be answered in favour of the applicant department and against the respondent by setting aside the impugned judgment . 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