

ORDER SHEET
THE HIGH COURT OF SINDH KARACHI

SCRA No. 1541 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of main case.
- 2. For hearing of CMA No. 3901 of 2023.

20-10-2026

Mr. Khalid Mahmood Rajpar, advocate for the applicant.
Rana Sakhawat Ali, advocate for the respondent.

Following questions have been pressed for determination:

- “1. Whether the learned Tribunal, was justified to hear an appeal under section 194-A, being aggrieved person against an Order in Appeal whose appeal has been rejected solely as time barred by 64 days under Section 193 of the Customs Act, 1969, could Tribunal set aside that order in appeal and allow the appeal on merits without recording any finding that the delay stood sufficiently explained and condoned?
- 2. Whether the proposition that "slightly used tyres is permissible under SRO 566(I)/2005 dated 06.06.2005, are notified & issued under Sections 2(s)(ii) and 156(2), lists at Item 25 "Tyres and tubes" are not smuggled into the country" has any basis in law, when Section 2(s) and Section 156(1) of the Customs Act, 1969 draw no distinction between new and used goods?
- 3. Whether the learned Tribunal could accept the plea that the seized tyres were "new but without packing", raised for the first time in second appeal and contrary to the recorded finding in the Order in Original that their slightly used condition was not contested, without any evidence on record, and whether such finding is not perverse and based on misreading and non-reading of the record?
- 4. Whether the learned Tribunal could grant relief on the basis of a second Goods Declaration (KAPE-HC-68009 dated 13.10.2021) introduced for the first time in second appeal, after the appellant abandoned the Goods Declaration (KAPW-HC-98016 dated 30.12.2021) relied upon throughout the adjudication and first appeal, without any application for or admission of additional evidence and without verification, and whether such inconsistent stance does not itself negate the claim of lawful import?"

Notwithstanding to the foregoing, it is jointly stated that the impugned judgment is liable to be set aside and the matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law with directions that the issue of limitation be considered at the very onset. Order accordingly.

A copy of this decision may be sent under 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