ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 361 of 2017

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For hearing of main case.
2. For hearing of CMA No.2399/2017.

30.10.2026

Mr. Khalid Mahmood Rajpar, advocate for the applicant.
Dr. Muhammad Khalid Hayat, advocate for the respondent.

Learned counsel for the respondent states that the impugned judgment is rendered upon detailed appreciation of evidence. He demonstrates from paragraph 7 onwards that the evidence has been deliberated and leading the Appellate Tribunal to the conclusion that petroleum was in fact not smuggled. Learned counsel states that under such circumstances, no case is made out to impose any charge on vehicle carrying the petroleum. He further states that the questions of law proposed are prima facie argumentative and seek to re-agitate evidence. Under such circumstances, since no questions of law have been articulated, he seeks reference be dismissed. Learned counsel for the applicant articulates no cavil to the record. Order accordingly.

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(10) of the Customs Act, 1969.

Judge

Judge

Khuhro/PS