ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 739 & 738 of 2016

DATE	ORDER WITH SIGNATURE OF JUDGE

1. For orders on CMA No.3162/2024
2. For orders on office objection
3. For hearing of CMA No.4344/2016
4. For hearing of main case
5. For hearing of CMA No.4345/2016

02.11.2026

Mr. Shahid Ali Qureshi, advocate for the applicant
Mr. Misal Khan, advocate for respondent

Following question of law had been proposed for determination :

> Whether the learned Tribunal has erred in law while passing the impugned Order dated 30-07-2016, and holding that in "Transit and Allied Matters' the jurisdiction in respect of Port Qasim under Serial No. 2 of SRO 932(1)2012 dated 01-08-2012 lies with the Director, Directorate of Transit Trade-Karachi without taking into account the clause (x) of Para-10 of SRO 581(1)2013 dated 18/06/2013 which confers the jurisdiction in respect of anti-smuggling activity at Port Qasim on the Collector-MCC (Preventive)?

Learned counsel demonstrated from the impugned judgment that the applicant has been non-suited on account of the issue of jurisdiction. He refers to discussion originated in paragraph 10 of the impugned judgment to demonstrate that the learned Tribunal had erroneously construed SRO 581/2013 and had perhaps over-looked clause 10 (x) and (xi) thereof which reads as follows:

> *(x) anti-smuggling activity from Gwadar to Thatta (including Port Muhammad Bin Qasim);*
>
> *(xi) concurrent jurisdiction from Jiwani to Ibrahim Hyderi and along the coast of Port Qasim to Sir Creek;*

It is stated that in doing so learned Tribunal has perhaps erroneously non-suited the applicant. It is stated that notwithstanding the foregoing even if learned Tribunal was of the view with regard to particular jurisdiction over collectorate, the correct course of action would have been to remand the matter to the authority being do it had the jurisdiction in the matter and not to give an un-adjudicated benefit to the respondent.

In view hereof, learned counsel for the applicant seeks that the impugned judgment be set aside and the matters be remanded back to the learned Tribunal for adjudication afresh in accordance with law for proper appreciation of SRO No.581/2013. Learned counsel for respondent has articulated no arguments insofar as legal question is concerned, however, he merely confines his arguments to release of his vehicle. Respectfully, the references are being firstly disposed no case arises of interim order. In view of the arguments articulated as aforesaid, the impugned judgment is set aside and the matters are remanded back to the learned Tribunal for adjudication afresh in accordance with law. Both references are disposed of.

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. Office is instructed to place copy of this order in connected matter.

Judge

Judge

Amjad