ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 252 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For orders on office objection.
2. For hearing of main case.
3. For hearing of CMA No.2161/2026.
4. For hearing of CMA No.2311/2026.

02.11.2026

Mr. Ghulam Mujtaba Sahito, advocate for the applicant.
Mr. Aqeel Ahmed Khan, advocate for the respondent.

Following questions of law had been proposed for determination:

A. Whether in the facts and circumstances of the case, the Customs Appellate Tribunal Karachi acted contrary to the law and allowed the impugned Appeal No K-526/2026 which was filed beyond statutory time limitation as provided for in sub-section (2) of section 194-A of the Customs Act, 1969?

B. Whether the Customs Appellate Tribunal has misdirected itself by releasing the vehicle transporting the smuggled goods without determining that such vehicles cannot be allowed to be released in terms of section 157(2) of the Customs Act, 1969 read with SRO 499(1/2009 dated 13.06.2009 and SRO 1619(1/2024 dated 03.10.2024?

It is jointly stated that matter be remanded to the Appellate Tribunal for adjudication afresh in accordance with law expeditiously, preferably within three weeks, and the issue of limitation be considered at the onset. 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