ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 719 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For orders on office objections No.11 & 25.
2. For hearing of main case.

03.11.2026

Ms. Dil Khurram Shaheen, advocate for the applicant.
Mr. Pervaiz Ahmad Memon, advocate for the respondent.

Impugned judgment has appreciated evidence and concluded as follows:

> "05. Heard both the sides and examined the case record. The appellant provided certain import documents to prove bonfide import of seized goods PU Coated Artificial Leather, Polyester Pile Fabric, Curtain Cloth etc but could not correlate the same with the seized goods and the claimant. The respondent also contested that irrelevant documents have been provided by the appellant that too after a lapse of two hundred and eight (280) days. The respondent also pleaded that the appellant has miserably failed to discharge burden of proof under Section 187 of the Customs Act, 1969.
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> 06. In view of the above, we are constrained to conclude that the appellant could not produce bonafide import documents of the seized goods and failed to discharge burden of proof on him under Section 187 of the Customs Act, 1969. The impugned Order-in-Original is accordingly upheld and the instant appeal is dismissed."

Learned counsel for the applicant has not pointed out any infirmity and rationale relied upon and has not even suggested that conclusion could not rightly have been rested there upon. Even otherwise, the question decided was of evidence to which no denovo determination is merited in reference. Since no question of law has been articulated, reference is dismissed.

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