ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 359 of 2013

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

For hearing of main case.

03.11.2026

Ms. Dil Khurram Shaheen, advocate for the applicant.

The impugned judgment concludes as follows:-

> "I have examined the case record and heard the oral arguments advanced before me. The departmental representative argued that the appellant has mis-declared the description, quality and value of imported goods therefore the 4 containers of appellant were detained and examined in presence of investor, EPZ Customs Staff. After physical examination of the consignment one container was placed on hold and other were released against the undertaking after drawal of samples. The samples were sent to HEJ Laboratory for determination of actual description, grade, quality, availability of foreign particles and all other aspect of the goods. The HEJ Laboratory in its report categorically confirmed that the samples do not have any foreign particles, extraneous material and sorted colour and same seems to be a prime quality polyethylene. The GDs transpired that the investor declared the value of imported material abnormally low or prices i.e. US area inside Pakistan in terms of SRO 461(1)/2004 dated 12.06.2004. In this case however the respondent has exported 100% of the finished product thus showing bonafides of their transactions. The Collector further added that there is no mens rea on the part of the respondent but retained the penalty of Rs.25,000/- for the reason to be careful in future. The retention of penalty without any offence is not justice with the tax payer as there are so many judgments of superior courts on issue that without crime someone can not be penalized.
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> Considering the facts and circumstances of the case and orders, I am of the considered view to dismiss the appeal of department.
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> Order passed accordingly."

Learned counsel remains unable to demonstrate any infirmity in the impugned order and *prima facie* the same is rendered on appreciation of record / evidence, for which the learned Tribunal is the last fact-finding forum and no *de novo* appreciation of evidence is merited in reference jurisdiction. Since no question arising therefrom has been articulated before the Court, therefore, this reference is dismissed.

A copy of this order 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

Ayaz p.s.