ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 02 of 2014

DATE	ORDER WITH SIGNATURE OF JUDGE

1. For hearing of main case
2. For hearing of CMA No.52/2014

03.11.2026

Ms. Dilkhurram Shaheen, advocate for the applicant
Mr. Faheem Raza Khuhro, advocate for respondent

This matter is pending since 2015 without any progress. The impugned judgment records as follows :

> "7. Case record examined and heard the arguments of both side at length. The advocate for appellant craved for remittance of personal penalty of Rupees One Million on the ground that the goods Declaration was filed on account of documents provided to them by M/s Blue Sea Shipping Line. Hence the charge of filing false document and statement by the appellant and charging him under Section 32(1), (2) and (3) (A) is unwarranted and uncalled from under the circumstances of the case. This is further supplemented with the argument that appellant surrender the goods Declaration and documents the moment he came in know of that there is a case of theft of container of M/s Blue Sea Shipping Line in Peshawar. This is after filing affidavit on oath on 19 April 2011.
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> 7. it is an admitted position that right from beginning, the ISAF authorization has been fake, on the basis of fake NOC form Afghhan consultant Karachi, the appellant managed an NOC form the NLC for truks, got delivery order form the shipping lines, and had filed good declaration with the customs authorities on 09.04.2010, it is quite a subsequent development when the container was detained for examination and later put to examination, the appellant filed affidavit supra that we surrender the goods Declaration and documents from further processing on 19.04.2011.
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> 8. Firstly there exist no such concept of surrender of documents and good declaration. Once a goods declaration has been filed, it could either be cancelled or processed further. In the instant case, no evidence has been placed before us that they have intimated the custom authorities for its cancellation. All these events took place when it became know to the appellant that goods have been detained for want of examination. There is no doubt that appellant conduct during the proceedings of obtaining documents from shipping company and filing of goods declaration has not been clean and definitely been part of the overall fraud strategy.
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> 9. In view of observation made above, we dismiss the appeal being without any merit in it as no order to cost.
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> 10. Order passed accordingly."

Learned counsel has made no effort to demonstrate any infirmity in the rationale relied upon and/or whether the conclusion could not have been rightly rested there-upon. Since no question of law arising out of the impugned judgment have been articulated before us, therefore, this reference application is dismissed.

A copy of this decision may also be sent under the seal of this Court and signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(10) of the Customs Act, 1969.

Judge

Judge

Amjad