ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 146 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE

1. For orders on office objection No.26
2. For orders on CMA No.2390/2024
3. For hearing of main case
4. For orders on CMA No.2391/2024

03.11.2026

Rana Sakhawat Ali, advocate for the applicant

This matter is pending since 2025 without any progress; even notice has not been sought till date. The impugned judgment observes as follows :

> "7. The Bench has perused minutely the case file, gone through the relevant provisions of law and taken into mind the directions of the Hon'ble High Court. There is no denial to the fact that as per restriction contained in Sr No. 11 of Table to Appendix-B (Part-II) of I.P.O, as amended upto 2021, the "Printed / Mis-Printed Plastic Sheets" of Chatper-39 can only be imported / released when these are "cut into prices". Admittedly, the seized Printed / Mis-Printed PVC Sheets (4460 kgs) and BOPP Films are found in rolls, therefore, the same cannot be attributed with the goods cleared vide the GD No. KPPI-HC-87157-21-05-2021. Further, a careful examination of the GD revealed that the following goods were imported:-
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> 1) Plastic Lums Scraps 1000 Kgs;
> 2) End Core Paper Waste, 3000 Kgs;
> 3) Over-issued Brochure Waste, 2500 Kgs;
> 4) Plastic Metalized Film in rolls 2500 Kgs; and
> 5) De-shaped/Damaged Plastic Film Waste, 18760 Kgs.
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> As per physical verification report, mentioned in paragraph 15 of the Order-in-Original, the seized P.V.C Film / Sheets are in Rolls and even the foreign brands mentioned on the seized sheets. The produced GD also shows the description as metalized film in rolls (1000 kgs) whereas the seized goods show 1004 kgs BOPP Film. Therefore, it is clear from the comparison / verification report of the department, which has never been rebutted by the appellants with any cogent reason, it is clear that the seized goods were / are not corresponding with the goods seized by the department.
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> 8. Apart from the above, it has also been noticed that during hearings before this Bench despite the specific instructions the appellants' counsel has failed to produce any corroborated document to prove the link between the persons, named as consignor and consignee on the bilties, and the importer named on the GD. Moreover, the appellants' counsel has failed to submit any proper authorization, like Power of Attorney, Board's Resolution, etc., from the authorized authority of M/s. Al-Kausar Industry, in favour of Mr. Imran Khan Agro, whose name has been used as a Deponent on behalf of the appellant company. Moreover, there is / was no authorization from the consignors / consignees, mentioned on the bilties.
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> 9. Consideration to the above observations / findings and considering the facts / circumstances of the cases this Bench is satisfied that the subject appeal is devoid of merits, hence, the same is hereby dismissed"

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 in *limine*.

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