

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 48 of 2017

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of main case
- 2. For hearing of CMA No.748/2017.

20.08.2026

Mrs. Masooda Siraj, advocate for applicant.
Ms. Saira, advocate holding brief for Ms. Dil Khurram Shaheen, advocate for the respondent.
Dr. Farid Ahmed Salarzai, Collector of Customs (Enforcement), Karachi.

Pursuant to order dated 06.08.2026 Dr. Farid Ahmed Salarzai, Collector of Customs (Enforcement) Karachi, is present. He states that while paragraph 14 of the impugned judgment places reliance on FSL report, available at page 137, however, such reliance is entirely misconstrued as the said report clearly states that the vehicle has been tempered. Insofar the allegation of diesel being smuggled is concerned, he states that HEJ report corroborates such assertion has not been appreciated by the Appellate Tribunal. Learned officer states that the Appellate Tribunal is the last fact finding forum in the statutory hierarchy, therefore, such perfunctory attitude towards adjudication ought not be sustained. The officer seeks that the impugned judgment be set aside and the matter be remanded back to the Appellate Tribunal for adjudication afresh in accordance with law. 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