

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
Special Customs Reference Application No.2086 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE
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Hearing of case.

1. For hearing of CMA No. 710/2023.
2. For hearing of main case.
3. For hearing of CMA No. 711/2023.

31.08.2026.

Mr. Khalid Mehmood Rajpar, advocate for the applicant.

Following questions had been proposed for determination:-

- i. Whether under the facts and circumstances of the case, the Customs Appellate Tribunal was justified in maintaining the Order-in-Original 315/2023 dated 27-06-2023 allowing release of seized vehicle on 20% redemption fine i.e. Toyota Corolla reg: BDA-228, under section 157(2) of the Customs Act, 1969 when the vehicle was involved wholly & exclusively in transportation of offending goods vide clause (b) of the SRO 499 (1)/2009 dated 13.06.2009?
- ii. Whether the Customs Tribunal was justified in ordering release of a confiscated vehicle carrying smuggled goods (Betel Nuts) in lieu of payment of 20% redemption fine of assessed value when admittedly the vehicle was involved in smuggled/non-duty paid goods which were recovered from vehicles in concealing condition which were brought into country through illegal / unauthorized routes without payment of duty and taxes?
- iii. Whether under the law and circumstances of the case, the owner of vehicle is bound under section 192 of the Customs Act, 1969 to give information which he failed to give about owner / claimant of Betel Nut & proves mens rea /connivance punishable under section 156(1) (86) read with Section 157(2) of the Customs Act, 1969?

Learned counsel demonstrates that pursuant to order for the substituted service, service has been effected through publication and the relevant excerpt of the newspaper is on file.

Learned counsel states that these questions have already been decided in favour of the applicant department *inter alia* vide judgment of the Supreme Court in the case of *Muhammad Ishaq* reported as PTCL 2026 CL. 134. Learned counsel states that aforementioned judgment is squarely binding upon this bench, therefore, in *mutatis mutandis* application of the same, the said questions may be answered in favour of the applicant department and against the respondent. Order accordingly. Reference application stands disposed of in the above terms.

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