

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA No. 98 of 2018

DATE	ORDER WITH SIGNATURE OF JUDGE
	1. For hearing of main case. 2. For hearing of CMA No. 735/18.

02.09.2026

Mr. Muhammad Khalil Dogar, advocate for the applicant.

Learned counsel proposes the following questions for determination:-

- i. Whether the Customs Appellate Tribunal erred in law by declaring that Board is not empowered to issue notification for fixation of pitch of fine under section-181 of the Customs Act. 1969 for cases framed in violation under section-32 and 32A of the Customs Act, 1969?
- ii. Whether the Customs Appellate Tribunal erred in law by striking down an SRO, the power of which is not vested with the Appellate Tribunal under section-194A(1), Customs Act, 1969?

Learned counsel demonstrates from type page-11 of the impugned judgment that the learned Tribunal has perhaps exercised constitutional jurisdiction, not vested therewith and declared the SRO 499(I)/2009 as *ultra vires*. Learned counsel states that no such power is ever vested with the Tribunal. Learned counsel seeks that it is settled law that the power to strike down the law is available only to the Constitutional Courts and not to sub-legislative forum. Learned counsel seeks that in view hereof, the impugned judgment is *prima facie* contrary to the law, hence may be set-aside and matter be remanded to the learned Tribunal for adjudication in accordance with law. Order accordingly.

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