

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 296 of 2020

| DATE | ORDER WITH SIGNATURE OF JUDGE |
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- 1. For orders on office objection
- 2. For hearing of CMA No.1231/2020
- 3. For hearing of main case

**03.09.2026**

Mr. Muhammad Rashid Arfi, advocate for the applicant  
Ms. Dilkhurram Shaheen, advocate for respondent

Following questions of law had been proposed for determination :

Whether the impugned vehicle exclusively and wholly used for the transportation of smuggled goods concealed in a false cavity of container loaded there upon is not liable to outright confiscation under Section 157(1) & (2) of the Customs Act, 1969, read with clause (b) of SRO 499(1)/2009 dated 13.06.2009 (Annex-B)?

Learned counsel for the applicant states that the question is no case of first impression and has already been decided in favour of the applicant department by the Supreme Court in the case of Shahzad reported as 2025 SCMR 1912. Learned counsel states that the said authority is squarely binding upon this bench and in mutatis mutandis application thereof the question may be answered in favour of the applicant department and against the respondent. Learned counsel for respondent articulates no cavil to the record. Order accordingly.

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

Judge

Judge