

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
Special Customs Reference Application No. 56 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For orders on CMA No. 789/26.
2. For hearing of main case.
3. For hearing of CMA No. 789/2026.

08.09.2026.

Mr. Ghulam Mujtaba Sahito, advocate for the applicant.

Following questions were proposed for determination:-

- i. Whether the Customs Appellate Tribunal can exercise the powers under the provisions of section 181 of the Customs Act, 1969, to redeem outrightly confiscated smuggled goods while exercising the appellate jurisdiction conferred upon it in terms of section 194-B *ibid*?
- ii. Whether the Customs Appellate Tribunal is ouster of jurisdiction to release the smuggled and outright confiscated goods fall beyond the scope of SRO 50(1)/2019 dated 15.01.2019 in terms of section 181 of the Customs Act, 1969, read with SRO 499(I)/2009 dated 13.06.2009?"

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 relies on the judgment of Supreme Court in the case of *2025 SCMR 1912* [Shahzad Vs. The Collector of Customs, Model Collectorate of Customs (preventive), Karachi and others] and *Muhammad Ishaq* reported as PTCL 2026 CL 134 especially paragraph-8 thereof to submit that the impugned judgment is dissonant with the law.

In view of the *mutatis mutandis* of the binding authority cited *supra*, the questions may be answered in favour of the applicant department and against the respondent. 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