

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
Spl. CRA No.537 of 2014

DATE	ORDER WITH SIGNATURE OF JUDGE(S).
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For hearing of Main Case

07.11.2022

Ms. Dil Khurram Shaheen, Advocate for the Applicant.
None present for the Respondent.

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The applicant through this reference initially posed seven questions of law, but when the counsel was directed to explain how a number of these questions raise out of the judgment of the Tribunal, the learned counsel stated that she would only press Question No.6. So far as the question No.6 being ***“Whether in the facts & circumstances of the case and considering the fact that the value aspect was involved therein the Appellate Tribunal has not erred in law in terms of Section 194-C of the Act, did not include a Member (Technical) to dispose of an appeal filed under Section 194-A(1) of the Act?”*** is concerned, she upon indication even admitted that the said question stands covered by the judgment rendered by the Hon’ble Supreme Court in the case of Collector of Customs, Custom House, Karachi ..Vs.. Syed Rehan Ahmed (PTCL 2017 CL 1) where the Apex Court held that“*the Chairman or any other member of the Tribunal authorized by the Chairman, may sit singly and decide a case which has been allotted to the Bench of which he is a member, the pre-requisite for this is that such member (or Chairman) must already be a member of a Bench constituted by the Chairman under sub-section (2) and the case must have been allotted to such Bench. But such member (or Chairman) can only decide such cases sitting singly where: (a) the value of the goods confiscated without option having been given to the owner of the goods to pay a fine in lieu of confiscation under section 181 does not exceed five*

million rupees; or (b) in any disputed case, the difference in duty or tax or the duty or tax involved or the amount of fine or penalty involved does not exceed five million rupees". In the case at hand as narrated in the facts of the case alleged acts of the importer resulted into short realization of Government dues amounting to Rs.230,773/- which are lot less than Rs.500,00/-, hence the Single Member was competent to pass the impugned order. The instant SCRA so far as question No.6 is concerned is answered in "Negative" i.e. against the applicant and in favour of the department. Rest of the Questions are dismissed as not pressed by the learned counsel.

SM

JUDGE

JUDGE