

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
Special Customs Reference Application No. 562 of 2024

Date Order with signature of Judge

Hearing of case. (Priority.)

1. For order on CMA No. 4422/24.
2. For orders on office objection Nos. 09 & 25.
3. For hearing of main case.
4. For hearing of CMA No. 2712/24.
5. For hearing of CMA No. 3774/24.

23.01.2025.

Ms. Masooda Siraj, Advocate along with Mr. Javed Hussain, Advocate for Applicant.

Mr. Raj Ali Wahid Kunwar, Advocate along with Mr. Kashif Khan, Advocate for Respondent.

Through this Reference Application, the Applicant Department has impugned judgment dated 21.05.2024 passed in Customs Appeal No.K-22/2024 by the Customs Appellate Tribunal, Bench-II, at Karachi proposing various questions of law; however, the said questions are rephrased in the following terms.

- A. Whether in the facts and circumstances of the case, the Tribunal while setting aside the Order-in-Original has correctly interpreted the proviso to sub-section (2) of section 25A of the Customs Act, 1969?
- B. Whether in the facts and circumstances of the case, the Customs Appellate Tribunal was justified in remitting redemption fine and penalty imposed upon the Respondent under clause (14) of section 156(1) of the Customs Act, 1969 read with SRO 499(I)/2009 dated 13.06.2009?

Heard learned Counsel for the parties and perused the record. For reasons to be recorded later, above questions are answered in *negative*, in favour of the Applicant and against the Respondent. Consequently, the impugned order of the Tribunal to the extent of present Respondent is hereby ***set-aside***. Reference Application stands ***allowed*** in these terms.

JUDGE

JUDGE