ORDER SHEET IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 39 of 2018

Date Order with signature of Judge

Hearing of case. (Priority)

- 1. For hearing of main case.
- For hearing of CMA No. 307/2018.

06.03.2025.

Mr. Muhammad Khalil Dogar, Advocate for Applicant.

On 30.01.2025, the following order was passed:-

"None present on behalf of the Respondent though an intimation notice has been issued to their Counsel. On the other hand, Applicant's Counsel is directed to seek instructions as to whether Order-in-Original dated 12.06.2017 has been implemented by the department or not.

Adjourned to 06.03.2025."

Today, Counsel for the Applicant submits that Orders passed by the forums below have also been complied with and the vehicles have been released. In that case, we do not see that any substantial question of law is to be answered by us; whereas, even otherwise on perusal of record, it reflects that Respondent had fulfilled certain conditions by producing various documents and the Adjudication Authority as well as Tribunal have held that all requisite documents were produced. Such being a factual determination cannot be interfered with by us in our Reference Jurisdiction even otherwise.

In view of above facts, no substantial question of law is to be answered; hence this Reference Application being misconceived is dismissed along with pending application(s).

Let copy of this order be sent to Customs Appellate Tribunal, Karachi, in terms of Section 196(5) of Customs Act, 1969.

Acting Chief Justice

Judge