

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 1228 of 2015

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection a/w reply of Advocate at 'A'.
2. For orders on CMA No.3249/2015.
3. For hearing of main case.
4. For orders on CMA No.3250/2015.

15.12.2025

Mr. Muhammad Khalil Dogar, advocate for the applicant.

Per learned counsel, identical connected matter is disposed of vide order dated 04.09.2020 in SCRA 1227 of 2015, which reads as follows:

“3. We have heard the learned counsel for the applicant, perused the record and the impugned judgment passed by the Customs Appellate Tribunal in the instant case with his assistance. From perusal of the questions proposed hereinabove, it appears that proposed questions are questions of facts and do not give rise to any legal controversy involved in the instant case, whereas, from perusal of the Order-in-Original and the order of the Appellate Tribunal passed in the instant case, it is clear that decision of both the forum is based on concurrent finding of facts to the effect that no element of smuggling, evasion of duty and taxes or violation of any provision of Customs Act, 1969, has been found in the instant case nor any material was available with the Customs Authorities to substantiate the allegation of smuggling as the respondent produced the relevant documents relating to local purchase of HSD Oil from M/s. BYCO (Pvt.) Ltd.

4. Accordingly, we do not find any substance in the instant Reference Application, which is devoid of any merits, hence, dismissed in limine along with listed applications.”

Learned counsel states that in view hereof, this reference application may also be dismissed for the same reasons as aforesaid. Order accordingly.

A copy of this decision 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(5) of the Customs Act, 1969.

Judge

Judge