

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 432 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For orders on CMA No. 2319/2022. (Exemption)
2. For hearing of main case.
3. For orders on CMA No. 2320/2022 (Stay)

15.12.2025

Mr. Munawar Ali Memon, advocate for applicant.

The operative part of the impugned judgment reads as follows:-

“6. Arguments heard and record perused. The crux of the case is that the department is claiming that the impugned crockery is brought into country through illegal means or through unauthorized route into the country without payment of duty and taxes. On the other hand, the appellant / claimant of impugned crockery is claiming that the aforementioned crockery was imported legally and GDs was filed by the importer for payment of duty and taxes, The present appellant purchased the same after release, the subject crockery was loaded on the impugned vehicle through M/s. New Pindi Peshawar Goods Transport Company vide bilty No.4068 dated 08.09.2020 without hiding any fact for transportation to Karachi. The impugned vehicle and loaded goods were detained at Stand Hoxbay, Road Karachi after traveling a long distance. The respondent / claimant was charged under the Sections of the Customs Act which are not applicable in this case as per stated facts and circumstances. The impugned crockery has not been detained at border area or near to border. The goods were legally imported and cleared from the legal channels and lawfully loaded through a forwarding agency on the impugned vehicle. The appellant / department without making any efforts to prove non-genuineness of GDs or without providing any valid or substantial evidence in favour of their claim which can rebut the claim of appellant/claimant about legal import of goods hence during transportation within the country, the detention is not justifiable and not permissible under the law.

7. In view of above facts and circumstances, I hereby allow the appeal of appellant and set aside the impugned Order-In-Original No.61/2020 dated 23.11.2020 passed by the learned Additional Collector of Customs (Adjudication), Quetta, Camp Office at Hyderabad which is unlawful and without any substance to the extent of impugned crockery.”

While six questions of law have been pleaded, they are *prima facie* argumentative in nature and / or seek to agitate questions of facts. The learned Tribunal is the last fact-finding forum in the statutory hierarchy and its findings are rested on appreciation of record / evidence, for which no *de novo* appreciation of evidence is merited in reference jurisdiction. Since no question of law, arising therefrom, has been articulated before the Court, this reference is dismissed in *limine*.

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(5) of the Customs Act, 1969.

Judge

Judge