

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No.161 of 2025

Date	Order with Signature of Judge
------	-------------------------------

- Hearing of case (priority)  
1. For hearing of main case.  
2. For hearing of CMA No.1996/2025.

**30.01.2026**

Mr. Khalilullah Jakhro, Advocate for the applicant.  
None present for the respondent.

Per learned counsel, the respondent had avoided the adjudication proceedings, ostensibly in an effort to have them rendered time barred. Learned counsel states that at the appellate stage, the benefit of truancy was given to the respondent when at best it could have been a case of remand. Learned counsel further states that the vehicle in question was being wholly used for transport of smuggled goods, therefore, no case to release could have been made in any event pursuant to the supreme court judgment dated 29.10.2025 in Civil Petition Nos. 2853 & 2854 of 2025.

Record demonstrates that service has been effected upon the respondent and appearance has been entered on the last date, however, the respondent has opted to remain represented today without any intimation and justification.

Learned counsel states that the questions before the learned Tribunal have not been appreciated and assessed in the proper perspective and as such it appears that the Tribunal remained unassisted with authority of the superior Courts including without limitation the judgment in the case of *Director, Intelligence & Investigation (Customs) FBR, Peshawar vs. Muhammad Ishaq* (Civil Petition Nos.2853 and 2854 of 2025). Learned counsel states that it would be in the interest of justice and revenue if the impugned order is set aside and matter is remanded back to the learned Tribunal for adjudication in due accordance with the law. 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