

**ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI**

Special Customs Reference Application No.461 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE
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Hearing of case / Priority

1. For order on office objections.
2. For hearing of CMA No.2460/2022.
3. For hearing of main case.
4. For hearing of CMA No.2461/2022.

02.02.2026

Sardar Zafar Hussain, advocate for the applicant.

Learned counsel has proposed the following questions for determination:

- "(i) Whether the learned Customs Appellate Tribunal has erred in law to ignore that the importer / respondent have submitted fake and fabricated import invoices and packing lists and got clearance of the goods against said documents. However, in pursuance of information notices were served upon the shipping agent to provide the complete attested documents relating to subject consignment. The documents provided scrutinized, which reveals that the actual transactional value of the imported goods is US\$ 385,987 as against declared value of US\$ 132,392/-?
- (ii) Whether the Appellate Tribunal has erred in law by not considering the proposition of law that the submission of wrong documents to the Customs by a person, including the Customs agent, attracts the provision of Section 32(1), (2), 32-A, 79 & 192 of the Act, punishable under clauses (14), (14 A) & (40) and (86) of Section 156(1) of the Act?
- (iii) Whether on facts & circumstances of the case the Appellate Tribunal has ignored that the Sales Tax and Income Tax have to be paid at the import stage and in case the same have not been realized or short realized the customs authorities have the power to recover the same. As such the provisions of Section 3, 6, 7, 11 and 14 of the Sales Tax Act, 1990 and Section 148 of the Income Tax Ordinance 2001 have correctly been invoked against the respondent?
- (iv) Whether in the facts & circumstances of the case the Appellate Tribunal has erred in law by not considering the proposition of law that in the presence of first provision to Section 79(1) of the Customs Act, 1969, every importer/clearing agent is required to file a correct declaration under any given circumstances?
- (v) Whether the learned Appellate Tribunal has erred in law, not to Consider the order passed by the Honourable Supreme Court of Pakistan in the case of Collector of Sales Tax & Central Excise, Lahore v/s. Zamindara paper & Board Mills, etc. (PTCL 2007 CL 260) & Supreme Court's order dated 10-11-2003, in the case of Sadruddin Alladin v/s Collector of Customs in Civil petition No.775-k/2003, wherein it was held that merit of the case cannot be scrapped on sheer technicalities ?
- (vi) Whether in view of the established facts & relevant provisions of Law the finding of the Appellate Tribunal are not perverse for non-reading and/or

mis-reading of the available record to the detriment of revenue and the consequent benefit to the respondent importer on the basis of leniency?"

Notwithstanding the foregoing, he states that the impugned judgment has been rendered on an erroneous basis as it has treated the case of reassessment per section 80(3) of the Customs Act 1969 whereas, in the present facts and circumstances, it has no nexus therewith.

Learned counsel places courier tracking report on record to demonstrate that service has been effected upon the respondent. Learned counsel states that the entire impugned judgment is premised on a manifest error as observed supra. He states that the Tribunal is the last fact-finding forum in the statutory hierarchy and, therefore, such a perfunctory adjudication cannot be sustained. Learned counsel states that in the interest of justice and revenue the impugned judgment may be set aside and the matter be remanded back to the learned Tribunal for adjudication afresh in accordance with 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

Asif