

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 52 of 2016

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For hearing of main case.
2. For hearing of CMA 451/2016.

12.01.2026

Mr. Masooda Siraj, advocate for the applicant.
Mr. Imran Iqbal Khan, advocate for the respondent.

The following questions have been pleaded for determination:

- i. Whether the learned Appellate Tribunal has not erred in law by not considering that the goods cannot be treated as frustrated cargo in terms of Section 138 of the Act, after filing of Goods Declaration under Section 79(1) *ibid*?
- ii. Whether the learned Appellate Tribunal has not erred in law not to consider that due automated customs clearance system is based on self-assessment and the importer / respondent is legally bound to make true & correct declaration in respect of description, classification, origin, value & weight, etc.?

It is jointly stated that question No.1 has become infructuous as the cargo has been destroyed. It is further submitted that the question No.2 has already been decided in favour of the respondent and against the applicant vide judgment dated 13.01.2025 passed by the Division Bench of this Court in SCRA No.638/2024.

Learned counsel seeks that the present reference may be disposed of in terms above. 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