ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 928 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For orders on office objection No.25.
2. For orders on CMA No.1228/2023.
3. For hearing of main case.
4. For orders on CMA No.1229/2023.

14.01.2026

Sardar Zafar Hussain, advocate files Vakalatnama on behalf of applicant, same is taken on record. This matter pertains to concurrent findings on the basis of record and enforced against applicant. The operative part of impugned judgment reads as follows:

> "16. In view of above discussion and by getting strength from the interpretations of law by the competent courts and legal proposition in the light of prescribed law, to follow the ratio decidendi in the judgments of Superior Courts as well as observations made therein, we are of the considered view that Galvanized / Electro Galvanized coils are not an attractive commodity for smuggling from borders due to heavy cost involved. The GDs for import of the impugned Coils have been furnished by the Respondent No.3 which have not been refuted by the case initiating agency. Thus, nus and the burden of proof has shifted to the case detecting agency which could not prove that presented GDs are fake or do not belong to the Respondent No.3. But without assigning any reason they termed the same as "irrelevant". It is thus obvious that provided GDs are genuine and represent the proof of import of under-question steel coils. Therefore, it is held that impugned coils were neither smuggled nor imported by evading leviable duty and taxes, whereas Respondent No.3 by providing the import documents of impugned seized goods have discharged his responsibility under Section 187 of the Customs Act, 1969. We therefore find no reason to interfere with the Order-in-Original No. 922 / 2019-20 dated 17.03.2020 which has been passed in the light of established facts. The instant appeal is accordingly Order-in-Original is upheld. The instant appeal is disposed of in above terms."

While seven questions have been pleaded in the memo of reference application, prima facie, they seek to agitate the factual controversy and / or are merely argumentative in nature. Learned counsel remains unable to articulate any question of law arising here from meriting adjudication in the reference jurisdiction.

Since no question of law has been articulated, therefore, the reference application is dismissed in limine.

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

Khuhro/PS