

Order Sheet

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Appln Nos.168 to 171 of 2020

Date	Order with Signature of Judge
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Hearing case (priority)

1. For order on office objection.
2. For hearing of CMA No.2285/2021.
3. For hearing of main case.
4. For hearing of CMA No.2286/2021.

27.01.2026

Mr. Muhammad Khalil Dogar, Advocate for the applicants.

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The following issue had been proposed for determination:

"Whether in view of the facts and circumstances of the case, the learned Appellate Tribunal has not erred in law to reduce redemption fine, imposed by the original authority in terms of SRO 499(I)/2009 dated 13.06.2009, issued under the provisions of Section 181 of the Customs Act, 1969?"

Learned counsel placed courier receipt on record to demonstrate that service has been effected. Learned counsel states that the quantum of redemption fine is as prescribed and any deviation therefrom is *prima facie* unsustainable. Learned counsel states that it is the said deviation that has led to the present references and the same has not been justified by the learned Tribunal. He states that it could be in the interest of justice and revenue if to the extent as aforesaid the judgment is set aside and the matters are remanded back to the learned Tribunal for adjudication afresh in accordance with law. Order accordingly. Office to place copy of this order in all the above connected references.

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