

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 323 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For hearing of main case.
- 2. For hearing of CMA 1805/2022.

04.08.2026

Sardar M. Azad Khan, advocate for the applicant.
Mr. M. Nouman Jamali, advocate for the respondents 1 & 2.

Briefly stated, Show-cause Notice dated 14.05.2020 was issued alleging recovery of smuggled diesel. The show case notice states that the examination of a barge was undertaken on 21.02.2020 and subsequent thereto proceedings were issued. It is submitted that the Order-in-Original and Order-in-Appeal are both in favour of the respondent. The impugned judgment concludes the controversy in Paragraph 7 which reads as follows:

“7. We have given due consideration to the facts of the case as mentioned in the foregoing part of the instant order and are of the considered view as also highlighted by the Adjudication Officer in his order that the appellant Collectorate made a glaring omission by not having the seized diesel tested from lab in order to ascertain whether it was of foreign origin. In absence of such conclusive evidence, in all fairness we cannot hold that the seized diesel was indeed smuggled and brought into the country without payment of leviable duty and taxes.”

Learned counsel for the applicant adverted to a photocopy of a test report available on Page 21 to suggest that the consignment was in fact subjected to a lab test and the matter was concluded in favour of the department. Respectfully, the said photocopy states that the sample was received on 20.02.2020, which is prior to the even the date mentioned in the show-cause notice upon which the examination was undertaken by the applicant department. Learned counsel for the applicant remained unable to explain or even reconcile this inconsistently.

The concurrent findings are in favour of the respondent and no infirmity has been demonstrated in so far as the impugned judgment is concerned. The

questions of law pleaded, as available at Page 3, are prima facie argumentative seek de novo adjudication of evidence; which could not be demonstrated to be amenable in reference jurisdiction in the present facts and circumstances. Therefore, reference application is hereby dismissed.

A copy of this decision may also 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

M. Khan