

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 160 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For orders on CMA No.1993/2025
2. For hearing of main case
3. For orders on CMA No.1994/2025

22.04.2026

Mr. Khalilullah Jakhro, advocate for the applicant

The impugned judgment concludes as follows:

“10. The above trail of documents shows the same description of the goods. As per the GD, 266 units of tyres and tubes were imported by Shafiq Sons and subsequently 30 units were sold to J.Z. Enterprises through a Sales Tax Invoice. The tyres were transported to JZ Enterprises by Tyres World through the three billies mentioned above. To this effect, there is no ambiguity about the facts of the case. However, the document showing the procurement of the subject tyres by the present Appellant is missing. With these material facts, it is hardly possible to conclude that the subject goods were the same as had been imported by the said importer through the GD produced by the Appellant and sold to J.Z. Enterprises.

11. It was the responsibility of the Respondent department to have verified from the original importer about the sale of the subject goods to JZ Enterprises and the subsequent supply of goods to the present appellant before making out a case of smuggling. However, the Respondent department did not make any effort to verify this transaction to arrive at a fair conclusion, and instead made out a case of smuggling on mere presumptions, and that too without establishing their influx into the country through an unauthorized route.

12. Based on the foregoing deliberations, it is concluded that the status of the subject goods as smuggled remains unsubstantiated; besides, it is also unproven whether the subject goods were duty/taxes paid or otherwise, which the Appellant failed to establish beyond any shadow of a doubt.

13. Be that as it may. In view of the foregoing deliberations, it is held that the subject goods were not smuggled as alleged by the Respondent department, hence confiscation of the goods is declared to be unlawful. The Appellant/owner of the goods may, however, get the subject goods released upon payment of leviable duties and taxes, after the fulfilment of all codal formalities”

Prima facie the determination is based on an appreciation of evidence and no *denovo* adjudication in such regard is merited in reference jurisdiction. Since no question of law has been articulated to be arising here from. This reference application is dismissed in *limine*.

A copy of this decision may also be sent under the seal of this Court and signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969.

Judge

Judge