

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 1960 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For orders on office objection
2. For orders on CMA No.883/2026
3. For hearing of main case

22.04.2026

Ms. Dilkhurram Shaheen, advocate for the applicant

The impugned judgment concludes as follows:

“07. The facts and circumstances of the case lead me to conclude that as the appellant has not been able to produce any import documents or a Sales Tax paid invoice for a branded, imported generator of a large capacity i.e 200 KVA, the appellant has not been able to discharge burden of proof under Section 187 of the Customs Act, 1969.

Learned counsel remains unable to distinguish or displace the findings and has also not been able to demonstrate that conclusion could not be rested thereupon. This is prima facie matter of evidence which does not require any *denovo* determination in reference jurisdiction. Since no question of law has been articulated before this court, therefore, this reference application is dismissed.

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

Amjad