

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
Special Custom Reference Application No.1506 of 2023

DATE:	ORDER WITH SIGNATURE(S) OF JUDGE(S).
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Fresh Case

1. For order on CMA No.3755/2023
2. For hearing of Main Case
3. For order on CMA No.3756/2023

02.10.2026

Mr. Pervez Ahmed Memon, advocate for Applicant

This matter is pending since 2023 without any progress, even notice has not been sought. Reference has assailed the release of the vehicle. Insofar as the said issue is concerned, the impugned judgment holds as follows:

“17. We have perused the record of the case and find that the Respondent has submitted registration certificates of vehicle confirming that the taxes are paid up to December, 2019. To a question whether the Collectorate has any evidence that the said vehicles were used wholly or exclusively in the transport of smuggled goods or having a concealed cavity for the concealment of smuggled goods but the DR had no answer to reply.

It is clearly stated that on the anvil of evidence, no case was made out for confiscation of the vehicle. Even the underlying order-in-original has maintained the same as apparent from page-51 of the case file. Learned Tribunal as a last fact finding forum in the statutory appellate hierarchy and concurrent findings are against the applicant in such regard. The applicant failed to dispel the conclusion drawn in adjudication, appeal and no question arising therefrom meriting interference in reference jurisdiction was articulated before us. Consequently, reference application is dismissed in *limine*.

A copy of this decision may be sent under seal of this Court and the signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(10) of the Customs Act, 1969.

Judge

Judge