

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 1105 of 2023

| DATE | ORDER WITH SIGNATURE OF JUDGE(S) |
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- 1. For hearing of main case.
- 2. For hearing of CMA No.2488/2023.

**09.10.2026**

Mr. Khalid Mahmood Rajpar, advocate for the applicant.

Mr. Zuhaib Hassan, advocate undertakes to file Vakalatnama on behalf of respondent.

Following questions of law have been proposed for determination:

- A. Whether learned Appellate Tribunal has not erred in law by overlooking the crucial aspect of the case that the Appellant (1st Respondent herein) has neither claimed the ownership of impugned vehicle nor has he associated him with the adjudication proceedings and in such circumstances was not entitled to assail the impugned order as an aggrieved person under Section 194-A of the Customs Act, 1969?
- B. Whether on consideration of the facts and circumstances of the case the Customs Appeal filed by the Appellant (1<sup>a</sup> Respondent herein), twenty three days beyond the statutory limit of sixty days prescribed under Section 194-A of the Customs Act, 1969, without any plausible explanation as required under Section 5 of Limitation Act, 1908, was not liable to be dismissed?
- C. Whether the fact of tampering of Chassis number of the subject vehicle does not prove wrong any contention on the part of the alleged owner/possession-holder of the subject vehicle as to its legal importation into the country? Whether by ignoring to dilate upon such germane and relevant issue the learned Appellate Tribunal did not arrive at a conclusion, which, not being in line with the guidance laid down by the Honourable superior courts, is erroneous, to say the least?

Learned counsel states that appeal before the Appellate Tribunal was 23 days' time barred, however, the Appellate Tribunal has been pleased to ignore the legal consequence thereof. Learned counsel states that the respondent demonstrated no title before the adjudicating officer or the Appellate Tribunal for that matter, however, the Appellate Tribunal was pleased to ignore it. Learned counsel also referred to FSL report available at page 23 and states that under such circumstances, no case could ever have been made out for release of vehicle, however, the Appellate Tribunal ignored the same. It was submitted that, it would be in the interest of all parties concerned that the impugned judgment be set aside and the matter be remanded back to the Appellate Tribunal for adjudication afresh in accordance with law and question of limitation be determined by the Appellate Tribunal at the very onset prior to undertake any other undertaking therein. Learned counsel for the respondent articulates no cavil to the aforesaid. Order accordingly.

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(10) of the Customs Act, 1969.

Judge

Judge

Khuhro/PS