

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 780 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection.
- 2. For hearing of main case.
- 3. For hearing of CMA No.3760/2019.

09.10.2026

Sardar Zafar Hussain, advocate for the applicant.

Following questions have been proposed for determination:

- A. Whether in terms of Sub Section (3) of Section 194-C of the Customs Act, 1969, the learned Appellate Tribunal while sitting singly has the jurisdiction to decide appeal involving duty, taxes, penalty or fine exceeding 5 million rupees?
- B. 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 sates that insofar as the latter question is concerned, the matter is squarely covered in favour of the applicant department and against the respondent by virtue of judgment in case of Abdul Karim reported as 2025 SCMR 969. He states that insofar as the first question is concerned, the learned Appellate Tribunal has clearly exceeded the statutory pecuniary jurisdiction, as the impugned judgment has been authored by a Single Bench. Learned counsel seeks that the impugned judgment be set aside and the matter be remanded back to the Appellate Tribunal for adjudication afresh in accordance with law by a Division Bench thereof. 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