

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 188 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on CMA No.2453/2026.
- 2. For orders on office objections No.2, 7 & 28.
- 3. For orders on CMA No.1789/2026.
- 4. For hearing of main case.
- 5. For orders on CMA No.1790/2026.

26.10.2026

Mr. Zulfiqar Ali Arain, advocate for the applicant.

The impugned judgment observes as follows:

09. The only moot point is whether the raw material used in manufacturing of the Sweet Supari ie betel nuts were smuggled TAN of not. In this regard, the learned counsel for the appellant has placed on record the trail of documentary evidence confirming that a manufacturing facility is being operated by the Appellant. The supply chain documents confirm the import documents cover the raw material / betel nuts used backed by sales tax invoices, and relevant tax returns. The appellant, being the proprietor of M/s KP Product, has thus demonstrated full compliance with the applicable legal and regulatory framework. Therefore, we are of the view that the appellant has successfully discharged the burden of proof as contemplated under Section 187 of the Customs Act, 1969. On the contrary, the respondent department has failed to substantiate the allegations with any credible or documentary evidence of the smuggling of the raw material Supari used in the seized products. Mere assertions, without evidentiary backing, cannot prop up the charges of smuggling. It is of note that despite having opportunity ample and abundant on their side, the department has neither conducted a meaningful investigation into the manufacturing process nor produced any material to support illicit procurement of raw materials. The seizure of locally manufactured goods, without due inquiry, rather evinces arbitrariness on part of the Respondent MCC while attempting to enforce the laws.”

The impugned judgment has been rendered on the basis of appreciation of evidence and the same has also been detailed in the preceding paragraphs. Learned counsel for the applicant seeks to re-agitate evidence on premise that the same has not been properly appreciated by the Appellate Tribunal. Respectfully, the contention could not be sustained as the Appellate Tribunal is the last fact finding forum in the statutory hierarchy and no denovo appreciate of evidence is merited in reference. Since no question of law has been articulated before us to entertain this reference, therefore, the reference is dismissed in limine.

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