

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 453 of 2022

| DATE | ORDER WITH SIGNATURE OF JUDGE(S) |
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- 1. For hearing of main case.
- 2. For hearing of CMA No.2444/2022.

**26.10.2026**

Mr. Khalid Mahmood Rajpar, advocate for the applicant.

Following question of law had been framed for determination:

Whether the learned Customs Appellate Tribunal has erred in law in releasing the outright confiscated vehicle together with container No.CBHU-8492758, used wholly and exclusively in transporting smuggled foreign origin cloth on payment of 20% redemption fine, in violation of section 181 of the Customs Act, 1969, read with SRO 499(I)/2009 dated 13.06.2009 and contrary to the law declared by the Supreme Court of Pakistan in the Bashir Ahmad v. Director, Directorate of I&I (Customs), FBR, Peshawar (2025 SCMR 684) and Director, DG I&I Customs), FBR v. Muhammad Ishaq (2025 SCMR 885)?

Pursuant to orders of substituted service, service has been effected through publication. The relevant newspaper excerpts etc. is taken on record.

Per learned counsel, the question has already been decided in favour of the applicant department by virtue of binding authority cited supra, therefore, in mutatis mutandis application thereof, the question be answered in favour of the applicant department, the impugned judgment be set aside Plea appears well reasoned. 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