

ORDER SHEET
THE HIGH COURT OF SINDH KARACHI

SCRA No. 37 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection.
2. For hearing of CMA No. 405 of 2025.
3. For hearing of main case.
4. For hearing of CMA No. 406 of 2025.

26-10-2026

Mr. Pervaiz Ahmed Memon, advocate for the applicant.
Mr. Hyder Ali, advocate holds brief for Mr. Ahmed Hussain Jokhio,
advocate for the respondent.

Matter arising out of seizure report available at page 31. Subsequently show cause notice was issued as available at page 35. The respondent did not appear in adjudication, however, subsequently the order was remanded for adjudication in the absence of the respondent and same culminated in the order of the Collector reproduced herein below:

17. I have examined the case record, considered the verbal as well as written arguments of the both sides. Neither any one appeared to claim the seized goods (Zinc Ingots) nor a written reply was received rebutting the allegations as contained in the show cause notice. This office tried its best to provide the respondent sufficient opportunity of hearing. Furthermore, during hearing proceedings, the Advocate on behalf of the claimant of Nylon Rope appeared and submitted a written reply. The respondent had filed an appeal No. 1211/2023 dated 18.10.2023 before the Honourable Member Judicial-1 Appellate Tribunal Bench-1, Karachi, wherein the case was remanded back to the adjudicating Authority for hearing of the case afresh. The appellant has submitted a photocopy of a vague, fabricated and manipulated Sales Tax invoice with no particulars such as Suppliers name, address, NTN and Sales Tax registration No alongwith a GD which is also incompatible with the seized goods. During the hearing, the Advocate has also stated that the goods are purchased from the local market, the purchase of goods from the local market is not sufficient to show that the seized goods are legally brought into the country. The counsel was also advised to present sales tax return of the relevant period to show bonafide of the local sales transaction, but he failed to exhibit. It is therefore clear that the charges levelled in the show cause notice are established. Consequently the seized goods (Nylon Rope) and Zinc Ingots mentioned at para 12 supra of this order are Confiscated Outright in terms of clauses (8) & (89) of section 156(1) of the Customs Act, 1969 for violation of section 2(s) & 16 of the Customs Act, 1969 read with SRO 566(1)/2005 dated 06.06.2005.

Learned counsel states that in addition thereto questions proposed for determination the learned Tribunal has dealt with the law and facts in a slipshod manner and has rendered its findings on extraneous circumstances. He states that the same is not befitting the last fact-finding forum in the statutory hierarchy.

The respondent stated to have been avoiding service, therefore, orders were passed for substituted service and pursuant thereto service

was effected through publication. Thereafter, appearance was entered on behalf of respondent's counsel and adjournment was sought. On his specific request, the matter was adjourned for today, however, brief is being held and adjournment being sought once again respectively. No case is made out to perpetuate this matter any further. Learned counsel for the applicant states that in view of the contentions articulated, as recorded supra, the impugned judgment may be set aside and the matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law. The plea appears well-reasoned. Order accordingly.

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

*PS/SADAM