

ORDER SHEET
THE HIGH COURT OF SINDH KARACHI

SCRA No. 941 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of main case.
- 2. For hearing of CMA No. 4187 of 2024.

27-10-2026

Ms. Masooda Siraj, advocate for the applicant.

Following question of law has been proposed for determination:

Whether the learned Customs Appellate Tribunal has erred in law by releasing the Smuggled Goods on payment of leviable duty and taxes in violation of Section 181 of the Customs Act 1969 and clause (a) of SRO 499(I)/2009 dated 13.06.2009?

Learned counsel demonstrates that pursuant to order for substituted service, service has been effected through publication and the relevant excerpt of the newspaper is on file.

Learned counsel demonstrates from paragraph-8 of the impugned judgment that the levy, duties and taxes presupposed that the same had not been paid, however, the same prima facie demonstrated the illegal nature of the goods. Learned counsel states that on one hand, the Tribunal does not establish lawful import of the consignment, however, the other hand proceeds to release the same. Learned counsel states that the same is prima facie inconsistency with the settled law including judgments of the Supreme Court reported as 2026 SCMR 885 and 2025 PTD 1723. Learned counsel states that the aforementioned authorities clearly clinches a question in favour of the applicant department, therefore, it may be just and proper for the impugned judgment to be set aside and the matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law. 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