IN THE HIGH COURT OF SINDH AT KARACHI

Present:

Mr. Justice Agha Faisal
Mr. Justice Dr. Shah Nawaz Memon

Special Customs Reference Application No. 648/2016
(Director (Enforcement), D.G. I & I-FBR Karachi v. Muhammad Imran & another)

Special Customs Reference Application No. 647/2016
(Director (Enforcement), D.G. I & I-FBR Karachi v. Qasim Ali & another)

Special Customs Reference Application No. 668/2016
(Collector of Customs, MCC, PMBQ, Karachi v. M/s. M.R. & Sons, Sialkot & another)

Date of hearing:	27.10.2026
Date of decision:	27.10.2026
Applicant:	Through Ms. Masooda Siraj, Advocate alongwith Mr. Javed Hussain, Advocate.
Respondents:	Through Mr. Umer Ilyas Khan, Advocate.

JUDGMENT

DR. SHAH NAWAZ MEMON, J.: — These three Special Customs Reference Applications under section 196 of the Customs Act, 1969 (the "Act"), arise from the common order dated 23.07.2016 passed by the learned Customs Appellate Tribunal, Bench-I, Karachi (the "Tribunal"), in Customs Appeals No.K-1029 and K-1030 of 2016. They concern the same goods and the same record, and are decided together by this judgment.

I. FACTS OF THE CASE

2. S.C.R.A. Nos.648 and 647 of 2016 have been filed by the Director (Enforcement), Directorate General of Intelligence & Investigation-FBR, Karachi (the "Directorate"), and S.C.R.A. No.668 of 2016 by the Collector of Customs, Model Customs Collectorate of Port Muhammad Bin Qasim (the "Collector"), who are together referred to as the Department. The respondents are M/s. M.R. & Sons, Sialkot, its proprietor Qasim Ali, and Muhammad Imran, the claimant of the goods. The facts are taken from S.C.R.A. No.648 of 2016.

3. On 01.09.2015, one 40 foot container (No.BHCU-4906975), shipped from Jebel Ali, UAE, was cleared at the Collectorate in the name of M/s. M.R. & Sons International, on self-assessment through the WeBOC system, vide GD No.KPPI-HC-11644. The goods were declared as being of China origin, and were described as polyester dyed embroidered sarhees (PCT 6214.9000), un-

dyed polyester grey fabric (PCT 5407.5100) and polyester printed fabric (PCT 5407.6900). The invoice (No.51019/2015 dated 22.08.2015) and the packing list (No.103-104) uploaded with the declaration did not mention the origin, and the packing list showed the invoice number as SIIL/109-110 dated 24.06.2015. According to the Directorate, when the assessing officer called for an origin certificate, a bill of lading, which also did not state the origin, was uploaded in response. The goods were cleared.

4. On 06.09.2015, the container, loaded on a trailer, was detained near Chamra Chowrangi, Karachi, by the anti-smuggling staff of the Directorate and, after being handed over to its enforcement wing, was examined on 09.09.2015 in the presence of the importer's representative, Muhammad Irfan Panja. The origin was not marked on the goods. A notice calling for the import documents was issued to the importer on 14.09.2015. On 16.09.2015, Mr. Panja produced a copy of Certificate of Origin No.15398415 dated 13.09.2015, issued by the Dubai Chamber of Commerce and Industry, UAE, showing China as the country of origin, together with a copy of invoice No.51019/2015 dated 22.08.2015 which carried the words "Made in China", and the packing list. He stated that the documents, and the user ID and password for filing the declaration, had been given to him by Muhammad Imran, a cloth dealer. Muhammad Imran then approached the Directorate and stated that the fabric was of China origin, and that he had imported it on the licence of M/s. M.R. & Sons.

5. On re-examination on 17.09.2015, the origin was again not found marked on the goods or their packing. The embroidered sarhees, however, bore design numbers ("DNO-870, 6205, 769, 415, 828-833 and so on") which, according to the Directorate, are normally found on sarhees manufactured in Gujarat, India, as confirmed from websites. The Directorate also noticed that another consignment of the same importer, of polyester ladies shirting fabric (GD No.KAPW-HC-41041 dated 04.09.2015, PCT 5407.5200), was awaiting clearance, and that its invoice No.SIIL/155-156 dated 27.08.2015 had been issued by M/s. Supreme (India) Impex Limited, Surat, Gujarat. From the prefix "SIIL" in the packing list of the present consignment, the Directorate concluded that the goods were supplied by the same Indian firm and were of Indian origin, re-routed through Jebel Ali. The invoice produced on 16.09.2015 was, in its view, a manipulated version of the invoice uploaded with the declaration, which had carried no such notation. Polyester fabrics of PCT headings 5407.5100 and 5407.6900 of Indian origin, it was pointed out, are not importable under Serial Nos.363 and 365 of Appendix-G to the Import Policy

Order, 2013.[1] The goods were seized and an FIR was lodged. Since, as the Directorate saw it, the case involved a violation of an import restriction without evasion of duty or taxes, it forwarded the seizure report dated 28.10.2015 to the Collector for adjudication in terms of paragraph 3(d) of S.R.O. 886(I)/2012 dated 18.07.2012.[2]

6. The show cause notice dated 31.10.2015 was issued by the Additional Collector (Adjudication) of the Collectorate, alleging misdeclaration of origin and fiscal fraud.[3] By Order-in-Original No.01/2015-16(PQ) dated 26.02.2016, the goods were confiscated outright and a penalty of Rs.1,000,000/- was imposed on each of Qasim Ali and Muhammad Imran. The adjudicating officer accepted the Directorate's case that the prefix "SIIL" connected the goods with the Indian supplier, and held that the goods, being of Indian origin, had been cleared on concocted documents.

7. The importer and the claimant appealed to the Tribunal. Their constitutional petitions (C.P. Nos.D-6350 of 2015 and D-780 of 2016) were disposed of by this Court on 03.05.2016 with a direction to the Tribunal to decide the appeals expeditiously. By the impugned order, the Tribunal allowed the appeals and set aside the Order-in-Original. The Directorate and the Collector are before this Court.

II. THE QUESTIONS PROPOSED

8. By order dated 16.05.2018, learned counsel for the applicant in S.C.R.A. No.648 of 2016 pressed three of the five questions initially proposed, which read as follows:

> (i) Whether the learned Appellate Tribunal while concluding impugned order has erred in law to appreciate that the instant seizure case, involving technical violation of import without the involvement of any evasion of duty and taxes was competently adjudicated by the Additional Collector (Adjudication), PMBQ Karachi, in terms of sub para (d) of para (3) of SRO 886(I)/2012 dated 18.07.2012?

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[1] Section 16 of the Act: "The Federal Government may, from time to time, by notification in the official Gazette, prohibit or restrict the bringing into or taking out of Pakistan of any goods of specified description by air, sea or land."

[2] S.R.O. 886(I)/2012 dated 18.07.2012, paragraph 3: "The cases of following categories shall not be adjudicated by the … (Adjudication): … (d) cases involving technical violations of import or export restrictions without the involvement of any evasion of duty or taxes;"

[3] Section 32(1) of the Act: "If any person, in connection with any matter of customs,- (a) makes or signs or causes to be made or signed, or delivers or causes to be delivered to an officer of customs any declaration, notice, certificate or other document whatsoever, or (b) makes any statement in answer to any question put to him by an officer of customs which he is required by or under this Act to answer, or (c) submits any false statement or document electronically through automated clearance system regarding any matter of Customs, knowing or having reason to believe that such document or statement is false in any material particular, he shall be guilty of an offence under this section." Section 32A(1): "If any person, in connection with any matter related to customs,- … (c) declares in the goods declaration electronically filed customs declaration, an untrue information regarding … description, quantity, quality, origin and value of goods; … he shall be guilty of an offence under this section."

(ii) Whether the learned Tribunal's finding as to the officer of the DG I&I-FBR not being empowered for the purposes of Sections 32, among others, is not contrary to the Order dated 23.08.2007, passed by the Division Bench of this Honourable Court in SCRA No.154/2005 and thus in violation of Article 201 of the Constitution of 1973 thereby rendering the impugned order Per Incuriam and not sustainable under the law?

(iii) Whether the learned Customs Appellate Tribunal, Bench-I, Karachi, in holding that the applicant's officers act of intercepting of the impugned goods and invocation of Section 32(1) & (2) of the Customs Act 1969, was without powers/jurisdiction, erred in law and indulged in mis/non-reading of the SRO No.486(I)/2007 dated 09.06.2007, wherein the appellant's officers have been specifically empowered to exercise the authority under Sections 17, 26, 91, 139, 161, 168, 197, 198 and 199 of the Customs Act, 1969, which sections categorically deal with the smuggled/non-duty paid goods and those goods lying in a Custom's Area or cleared therefrom?

9. The connected references arise from the same order and raise the same questions.

10. All three questions are directed at the findings of the Tribunal on jurisdiction. The order of the Tribunal, however, rests also on its finding on the merits, namely that the goods were not shown to be of Indian origin. It is to that finding that the arguments of learned counsel on both sides were addressed, and the applicants' grounds in the memoranda of reference are directed to it as well. The questions pressed would not dispose of the references unless that finding also fails. We have therefore taken it up as the question which arises from the order, and frame it as follows:

Whether, having regard to section 3 of the Commercial Documents Evidence Act, 1939, the learned Tribunal was legally justified in holding that the goods were not shown to be of Indian origin?

III. SUBMISSIONS

11. Learned counsel for the applicants submitted that the goods are of Indian origin and that this element has not been properly dealt with by the Tribunal; that the certificate of origin was not produced by the respondents; and that the findings of fact recorded by the Tribunal are perverse and cannot be relied upon. The memoranda of reference add that the certificate was issued on 13.09.2015, after the goods had been cleared, and that, for the purposes of the Commercial Documents Evidence Act, 1939, only a Chamber of Commerce recognised by the Government of China is competent to certify the Chinese origin of goods.

12. Learned counsel for the respondents submitted that the Tribunal examined the issue of origin in paragraphs 26 and 27 of its order and recorded findings of

fact which cannot be disturbed in reference jurisdiction. He referred to section 3 of the Commercial Documents Evidence Act, 1939, and relied upon an unreported judgment of this Court in S.C.R.A. No.123 of 2009 and on *Ali Enterprises*.[4]

13. In rebuttal, learned counsel for the applicants submitted that a similar matter was taken to the Supreme Court, which remanded it to the Tribunal, and that the Tribunal then decided against the taxpayer.

14. We have heard learned counsel and perused the record.

IV. THE ORDER OF THE TRIBUNAL

15. The Tribunal framed six issues. Issues (i) to (iv) concerned jurisdiction: whether the adjudication was without jurisdiction in view of S.R.O. 886(I)/2012, and whether the officers of the Directorate could conduct the audit, take cognizance of the matter under section 32 in terms of S.R.O. 486(I)/2007, and initiate proceedings on a consignment already assessed and cleared. Issue (i) was answered in the affirmative and issues (ii) to (iv) in the negative, all against the Department. Issues (v) and (vi) concerned the merits: whether the Order-in-Original suffered from non-consideration of the primary and secondary evidence of origin, and whether the Department had produced any evidence to establish that the goods were of Indian origin. Issue (v) was answered in the affirmative and issue (vi) in the negative.

16. On origin (paragraphs 22 to 26), the Tribunal noted that the adjudicating officer had not considered the commercial documents on record, namely the invoice, the packing list, the bill of lading and the certificate of origin, which bore the electronic certifying stamp of the Chamber and the container number and showed China as the country of origin. It noted that the shipper had confirmed the invoice by letter dated 03.10.2015 to the Commercial Secretary, Embassy of Pakistan, Abu Dhabi, and that the export declaration of Dubai Customs showed the goods as shipped from Jebel Ali to Pakistan. It found that the system-generated examination report did not indicate Indian origin; that no re-examination report or photograph showing Indian origin on the packing had been produced; that the design numbers and the prefix “SIIL” were not incriminating, the difference in the signatures on the two sets of invoices having been explained as a matter of ordinary trade practice; and that the Directorate had itself released the consignment of M/s. Supreme (India) Impex Limited. It further noted that the certificate, though issued after the filing of the declaration, was procured from the competent authority when the Directorate demanded it, that the certificate itself invited verification online, and that the issuing authority was not consulted. The Tribunal held that the departmental

[4] *Ali Enterprises* [2006 PTD 651].

representatives had failed to controvert the commercial documents through any concrete and positive evidence; that where the origin is not marked on the goods, the certificate of origin furnished by the shipper is to be accepted; and that, in the absence of any conclusive documentary evidence, the origin declared by the importer should have been admitted.

V. THE SCOPE OF THE REFERENCE

17. A reference lies to this Court on a question of law arising from the order of the Tribunal, which is the final forum for the appreciation of evidence. The facts as found by the Tribunal are taken as correct, and this Court does not probe into them or substitute its own view of the evidence for that of the Tribunal. The Supreme Court has held that the findings of fact recorded by the Tribunal, unless wrong-headed or unjustified in fact and law, cannot be interfered with in reference jurisdiction, and that this Court is not free to embark upon an inquiry into factual aspects which have been properly considered and decided by the Tribunal.[5] A finding of fact is open to examination only where it is shown that it rests on no evidence, on a misreading or disregard of material evidence, or on a wrong legal test, or that it is one which no reasonable forum, properly directing itself, could have reached. It is within these limits that the contention that the findings are perverse is to be examined.

VI. THE STATUTORY FRAMEWORK

18. The importer is bound to make a true declaration of the goods, giving complete and correct particulars, and to support it with the commercial documents.[6] Where the declaration of origin is supported by a document to which the law attaches a presumption of accuracy, the enquiry is whether that presumption has been displaced. The presumption is found in the Commercial Documents Evidence Act, 1939 (the "1939 Act"), sections 3 and 4 of which read as follows:

> 3. Presumption as to genuineness of documents. For the purposes of the Evidence Act, 1872 (I of 1872), and notwithstanding anything contained therein, a Court,
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> (a) shall presume, within the meaning of that Act, in relation to documents included in Part I of the Schedule, and

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[5] *T & N Pakistan* [2022 SCMR 1119, paras 8-9], where the Supreme Court noticed, among others, *Haji Ismail* [2015 SCMR 1383] (the Tribunal is the forum for determining factual aspects). See also *Middle East Construction* [2023 SCMR 838] (jurisdiction under section 196 limited to a question of law; the Tribunal is the last forum for the determination of facts); *Pakistan Match Industries* [2019 SCMR 906] (a material misreading or non-reading of the evidence is itself a question of law); and *Fazal Qadeer* [2026 PTD 687] (before the Finance Act, 2024, a finding of the Tribunal that goods were locally manufactured and not imported was not open to interference in reference jurisdiction). On origin in particular, see *Superior Steel* [2009 PTD 1239], where the Bench, noticing *Zarghoon Zarai* [2006 PTD 534] and *Ali Enterprises*, recorded that the question of the origin of goods is one of fact, and found nothing on record to show that the importer's certificate of origin was unreliable.

[6] Section 79(1) of the Act: "The owner of any imported goods shall make entry of such goods for home consumption or warehousing … by,- (a) filing a true declaration of goods, giving therein complete and correct particulars of such goods, duly supported by commercial invoice, bill of lading or airway bill, packing list or any other document required for clearance of such goods …"

(b) may presume, within the meaning of that Act, in relation to documents included in Part II of the Schedule,

that any document purporting to be a document included in Part I or Part II of the Schedule, as the case may be, and to have been duly made by or under the appropriate authority, was so made and that the statements contained therein are accurate.

4. Definition. In the Schedule the expression "recognised Chamber of Commerce" means a Chamber of Commerce recognised by the Government of its country as being competent to issue certificates of origin, and includes any other association similarly recognised.

19. The entry in Part I of the Schedule which is relevant here is entry 18, which reads:

18. Certificate of origin of goods issued (but not merely attested) by a recognised Chamber of Commerce, or by a Pakistan or British Consular Officer or Pakistan or British Trade Commissioner or Agent.

VII. THE PRESUMPTION AND ITS REBUTTAL

20. Three features of these provisions need to be noted. First, the direction is that the Court "shall" presume, and not that it "may", which is the language reserved for the documents in Part II. Second, what is presumed is not only that the document was duly made by the appropriate authority but also that "the statements contained therein are accurate", which, in the case of a certificate of origin, includes the country of origin that it certifies. Third, the presumption attaches to a certificate "issued (but not merely attested)" by a "recognised Chamber of Commerce", which section 4 defines as a Chamber recognised by the Government of "its country" as competent to issue certificates of origin. The country spoken of is the country of the Chamber, and not the country of origin of the goods. A certificate of Chinese origin issued by a Chamber in the United Arab Emirates, recognised there, is therefore within entry 18, and the contention that only a Chamber recognised by the Government of China may certify Chinese origin finds no support in the text.[7] The recognition of the Chamber by its own Government is thus the foundation of the presumption, and a certificate cannot be accepted where nothing shows that the Chamber was so authorised.[8] Here, the certificate purports on its face to be a certificate of the Dubai Chamber of Commerce and Industry bearing its

[7] *Ali Enterprises* [2006 PTD 651, 654-655], a case of a certificate of origin issued by the Chamber of Commerce and Industry, Dubai, certifying that the goods were of Chinese origin.

[8] *Shammon Traders* [2006 PTD 2177], decided under rules 7 and 16 of the Rules of Origin, 1973. A certificate of the Dubai Chamber of Commerce and Industry was not accepted because learned counsel conceded that no document on the record showed the Chamber to be authorised by the Dubai Government or by the Government of Pakistan to issue it, and the reports of the Additional Collector and of a merchants' association showed the goods to be of American or Iranian origin. For a certificate under a preferential trade agreement, which must be issued by the government authorities designated by the exporting party, see *T & N Pakistan* [2022 SCMR 1119, para 7]. These references do not concern a claim to a preferential concession.

electronic certifying stamp, and that is the document which section 3 directs the Court to presume to have been duly made by the appropriate authority. No material has been placed before us to suggest that the Chamber is not so recognised by its own Government, and no report or other material establishing a different origin was produced.

21. The presumption is a rebuttable one. Where a Court is directed to presume a fact, it is to regard the fact as proved unless and until it is disproved,[9] and the certificate of the Dubai Chamber of Commerce and Industry has been held to carry the presumption, rebuttable by evidence.[10] Its effect is to place on the party who denies the accuracy of the certificate the task of bringing material which displaces it. That material need not be documentary, nor need it be conclusive in the sense of excluding every other possibility. It may be direct or circumstantial. What the law requires is that it be cogent enough to make the inaccuracy of the certificate more probable than its accuracy. Suspicion, or an inference which is as consistent with the declared origin as with another, does not suffice.[11]

22. Two further considerations bear on the manner in which rebuttal is attempted. First, where a certificate can be verified with the authority which issued it, and itself invites such verification, the best evidence on whether the statement was made on proper material lies with that authority, and a decision to treat the certificate as unreliable without ever asking it is hard to reconcile with the presumption. The step is to be taken when the certificate is produced, and in any case before the matter is finally decided in the original proceedings, and not after the Tribunal has pronounced.[12] Second, the stage at which the certificate is produced is not a condition of the presumption, for the 1939 Act prescribes none. A certificate obtained after the clearance of the goods may properly invite closer scrutiny and call for an explanation, but it does not lose the presumption on that account. From the day it is produced, it also gives the Department the opportunity to test it.

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[9] Section 4 of the Evidence Act, 1872: "Whenever it is directed by this Act that the Court shall presume a fact, it shall regard such fact as proved, unless and until it is disproved."

[10] *Ali Enterprises* [2006 PTD 651, 655].

[11] Cf. *Collector of Customs v. Khuda Raheem* [2012 PTD 428], a case of alleged smuggling, in which the documents produced by the respondents and a laboratory report that the diesel was not of foreign origin were held to have discharged their initial burden, and proceedings founded on suspicion, without positive evidence or material, were held to have failed.

[12] *Ali Enterprises* [2006 PTD 651, 655-656]. Cf. *Classic Trading Corporation v. Additional Collector of Customs* [2015 PTD 694] (Customs Appellate Tribunal, Lahore), where the importer produced a certificate of Chinese origin and the Department, having had ample time, had not got it verified; and *Maw and Company v. Collector of Customs* [2011 PTD 561] (Lahore High Court), where, on verification, the authorities of the exporting country informed that the stamp and signature on the certificate were false.

VIII. THE FINDING ON ORIGIN

23. Against this test, the question is whether the Tribunal applied it, and whether its conclusion that the Department had not displaced the presumption is one that could be reached on the record. We have examined the record with this in mind.

24. The certificate (No.15398415 dated 13.09.2015) was produced on 16.09.2015 on the Directorate's own notice. It bears the electronic certifying stamp of the Chamber, identifies the container, certifies China as the country of origin, and carries the invitation to verify it online on the Chamber's website. It was in the hands of the Directorate more than six weeks before the show cause notice and over five months before the Order-in-Original. The Tribunal found that the procedure of consulting the issuing authority was not followed, while the importer's side was able to obtain, through the Commercial Secretary of the Embassy of Pakistan at Abu Dhabi, the shipper's confirmation of the invoice. Nothing placed before us shows that any enquiry was addressed to the Chamber at any stage. The presumption therefore operated, and the Tribunal was right to ask what the Department had brought to displace it.

25. The material on which the Department relied was, in substance, that the origin was not marked on the goods; that the design numbers on the sarhees are said to be common to Indian manufacture; that the packing list carried the prefix "SIIL", which appears in the invoice number of an Indian supplier in another consignment of the same importer; that the invoice produced later differed from the one uploaded; and that the certificate was issued after the clearance of the goods. It is understandable that this material gave rise to suspicion, and it is not without weight. The question, however, is whether the Tribunal was legally bound to treat it as having displaced the presumption. We do not think so, for the reasons that follow.

26. The absence of any marking of origin on the goods is a neutral circumstance, since it points to no country. The design numbers rest, according to the Directorate, on information drawn from websites; the Tribunal found that no re-examination report or photograph was produced, and nothing has been shown to us to the contrary. The prefix "SIIL" is a part of an invoice number to which the packing list refers, and it permits an inference that the packing list was prepared with reference to a document of an Indian supplier. It does not, however, say where these goods were produced, and the Tribunal, which noticed that the Directorate itself released the other consignment of the same supplier, was entitled to hold that the inference fell short of proof of Indian origin. As to the two sets of invoices, the Tribunal considered the difference in the signatures, accepted the explanation offered, and noted that the shipper had confirmed the invoice to the Commercial Secretary of the Embassy of

Pakistan. These are appreciations of evidence. A different view of the same material may be conceivable, but that does not make the view taken one which no reasonable forum could take.

27. The order of the Tribunal also contains the observations that, in the absence of any "conclusive documentary evidence", the origin declared by the importer should have been admitted, giving due benefit to the importer. Read in isolation, the expression might be understood to require a standard higher than the law demands for rebuttal, and the benefit of doubt is not, in itself, a rule of customs law. But the order is to be read as a whole. The Tribunal examined, one by one, the circumstances relied upon by the Department, and held each to be insufficient in the face of the certificate and the supporting documents. The expression is, in that setting, better understood as the Tribunal's conclusion that the Department had brought nothing which displaced the presumption, which is the consequence of section 3 of the 1939 Act. The test we have set out above is the test which the Tribunal in substance applied, and no question of law arises on that account.

28. The remaining contentions do not alter this. The contention that the certificate was not produced by the respondents, at any rate when the declaration was filed, goes to the weight of the document, to be assessed on the evidence, and not to the existence of the presumption. The Tribunal noted that the certificate was procured from the competent authority when the Directorate demanded it, and it accepted it on that footing. The contention that the Dubai Chamber was not competent to certify Chinese origin has been dealt with above. We may add that the order of the Tribunal does not hold that an importer is relieved of the obligation to declare the origin truly and to support the declaration. It holds that the allegation that the declaration was false was not made out on the evidence.

29. Learned counsel for the applicants referred, in rebuttal, to a similar matter which was taken to the Supreme Court and remanded to the Tribunal, which then decided against the taxpayer. A remand ordered in one case, on its own record, does not decide how the evidence in another record is to be read. A remand is ordinarily made where the forum below has not examined the material, or has applied a wrong test, and whether that is so is to be seen in each case. Here, the Tribunal examined the material and applied the test required by section 3 of the 1939 Act. The outcome in the other case would depend on the evidence there.

30. We conclude that the finding of the Tribunal that the goods were not shown to be of Indian origin is a finding of fact, reached on the evidence after giving effect to the presumption under section 3 of the 1939 Act, and that no perversity or error of law in it has been demonstrated.

IX. THE JURISDICTIONAL QUESTIONS

31. The questions pressed concern the competence of the adjudicating officer under paragraph 3(d) of S.R.O. 886(I)/2012, and the powers of the officers of the Directorate in terms of S.R.O. 486(I)/2007. We have seen the affidavit filed on behalf of the Directorate in compliance with the order dated 18.08.2026, which sets out its position that paragraph 3(d) applies where the allegation is a false declaration of origin amounting to a violation of an import restriction, with no evasion of duty or taxes alleged, quantified or ordered to be recovered. Since the Tribunal has also held, on the merits, that the goods were not shown to be of Indian origin, and that finding stands, the Order-in-Original could not be restored in any event, and the answers to these questions would not alter the result of these references. We therefore consider it unnecessary to answer them. The findings of the Tribunal on those issues are neither approved nor disapproved, and the questions are left open for decision in a case in which they arise for decision.

X. THE ANSWERS TO THE QUESTIONS

32. Questions (i), (ii) and (iii) are left unanswered, for the reasons given in paragraph 31.

33. The question framed in paragraph 10 is answered in the affirmative, that is, in favour of the respondents and against the applicants.

XI. ORDER

34. S.C.R.A. Nos.648, 647 and 668 of 2016 are accordingly dismissed, and the order of the Tribunal dated 23.07.2016 stands.

35. Office is directed to place a copy of this judgment in the connected references.

36. Let a copy of this judgment be sent under the seal of the Court to the learned Customs Appellate Tribunal, in terms of section 196(10) of the Customs Act, 1969.

J U D G E

J U D G E

Karachi,
Dated: 27th day of October 2026

Ayaz PS.