ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 2794 of 2015

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For orders on office objection No.10
2. For hearing of main case

24.08.2026

Ms. Dilkhurram Shaheen, advocate for the applicant
Mr. Aamir Ali Shaikh, advocate for respondent

This matter is pending since 2015 without any progress. The impugned judgment holds as follows:

"4. We have perused the record and heard the arguments of both the parties and have come to the following conclusions:-

The case of the seizing agency is that the seized goods are smuggled as the claimant failed to provide any documents to prove lawful ownership of said goods in the shape of a Goods Declaration showing the legal import into the country on the payment of leviable duty/taxes and fulfillment of related codal formalities. The claim of the appellants that the goods were purchased by him from the "open market" remains un-substantiated as they failed to produce any material/verifiable document that may prove lawful acquisition/ownership of the seized goods i.e. relevant GD or any other verifiable document such as sales tax invoice etc. Admittedly the goods are notified in terms of SRO 566(I)/2005 dated 06.06.2005, which when read in the perspective of section 156(2) of the Customs Act, 1969 places an onus on the owner/claimant to shed the burden of proof in respect of lawful ownership. That being the case the appellants have failed to rebut the charges brought on the record by the seizing agency and hence charge of smuggling stands established against them. Accordingly, the order of outright confiscation of the seized goods and containers bearing No. TECU 3547069 and FSCU 3219060(1x20' each) by the adjudicating authority in terms of clause (89) of section 156(l) of the Customs Act, 1969 read with clause (a) and (b) of the preamble to SRO 499(l)/2009 dated 13.06.2009 respectively for violation of the provisions of section 2(s) of the Customs Act, 1969 read with section 3(1) of the Imports and Exports (Control) Act, 1950, and imposing of penalty is correct. In these circumstances, the appellants have failed to point out any illegality or infirmity in the impugned order which is maintained and the appeal filed by them is dismissed being without any force.

Learned counsel for the applicant made no effort to demonstrate any infirmity in the impugned judgment nor has articulated as to whether the same could not be rested on the rationale relied upon. The impugned judgment has been rested on appreciation of evidence and / or the absence thereof and no cavil has been articulated in such regard. Even otherwise *denovo* appreciation of evidence is not merited in reference jurisdiction. Since no question of law has been articulated to merit invocation of reference jurisdiction, this reference application is dismissed.

A copy of this decision may also be sent under the seal of this Court and signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(10) of the Customs Act, 1969.

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Judge

Judge

Amjad