

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Applications 139 & 140 of 2010

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For orders on CMA 1300/2010.
- 2. For hearing of main case.

24.08.2026

Mr. Muhammad Rashid Arfi, advocate for the applicant.

These reference are pending since 2010 without any significant progress. On 18.03.2011, following questions of law were proposed:

- A. Whether the Tribunal has erred in law to construe that the provisions of Section 168 of the Customs Act, 1969, have overriding effect on the provisions of Section 32 & 32A and clause (14) & (14A) of Section 156(1) of the Customs Act, 1969?
- B. Whether the Tribunal erred in law by not considering the proposition of law that in terms of Section 209 of the Customs Act, 1969, read with Rule 101 of the Customs Rules 2001, the principal /importer is responsible for any wrong doing if done willfully by the employee of the principal /clearing agent?
- C. Whether on the fact and circumstances of the case the learned Tribunal erred in law to hold that the show cause notice was time barred?
- D. Whether on the fact and circumstances of the case the learned Tribunal erred in law to hold that under clear mis-declaration and tax fraud the provision of Section 32 and 32(A) punishable under clause 14 and 14(A) of Section 156(1) of the Custom Act 1969 was not applicable upon the respondents?

Learned counsel states that the impugned judgment has not considered these important issues and the impugned judgment is *prima facie* rested on conjectures and surmises. Learned counsel states that the impugned judgment has been rendered in a perfunctory manner and is not befitting the fact-finding forum in the statutory hierarchy. Learned counsel seeks that in the interest of justice and revenue, the impugned judgment be set-aside and matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law. Order accordingly.

A copy of this decision may also 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. Office to place a copy hereof in the connected matter.

Judge

Judge

M. Khan