

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 636 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For orders on CMA 1799/2026.
2. For orders on office objection 25.
3. For hearing of main case.
4. For hearing of CMA 2958/2024.

27.08.2026

Mr. Muhammad Khalil Dogar, advocate for the applicant.

1. Urgency granted.

Following questions of law had been proposed for determination:

1. Whether the learned Customs Appellate Tribunal has failed to determine the ownership of impugned vehicle without considering primary or secondary evidence and released the impugned dumper truck on payment of redemption fine in violation of law and rules made thereunder?
2. Whether the vehicle intentionally used wholly in transportation of smuggled High Speed Diesel can be allowed to be released on payment of redemption fine in terms of section 181 of the Customs Act, 1969 read with SRO 499(I)/2009 dated 13.06.2009?

Learned counsel states that despite evidence to the contrary, the smuggled goods have been released on the premise of “compassionate ground and benefit of doubt”. Learned counsel states that the same is *prima facie* without foundation in law. Learned counsel states that the aforementioned questions have already been answered by the Hon’ble Supreme Court in favour of the applicant *inter alia* vide judgment in the case *Shahzad* reported as 2025 SCMR 1912, *Muhammad Ishaq* reported as 2026 PTCL CL 134 etc. Learned counsel seeks that in *mutatis mutandis* application of binding in issues cited supra, the questions be answered in favour of the applicant department consequently, the impugned judgment be set-aside. Mr. Basit Umar, advocate for the respondent has appeared without any file and remains unable to assist. 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.

Judge

Judge