ORDER SHEET

THE HIGH COURT OF SINDH KARACHI

SCRA No. 26 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For hearing of main case.
2. For hearing of CMA No. 251 of 2025.

18-11-2026

Mr. Muhammad Ishaque Pirzada, advocate for the applicant.

Following questions are proposed for determination:

1. Whether under the law and circumstances of the case, the Customs Tribunal was justified in setting aside the outright confiscation of the vehicle seized under section 157(2) of the Customs Act, 1969 read with clause (b) of the SRO 499(I)/2009 dated 13.06.2009, being exclusively & wholly used for transportation of offending goods valuing Rs.728,744/- under Customs Act, 1969?

2. Whether the Customs Tribunal was justified in ordering unconditional release of a confiscated vehicle carrying smuggled goods (Betel Nuts) when admittedly the vehicle was involved smuggling of non duty paid betel nuts in hidden condition in the private vehicle.?

Learned counsel states that the smuggled goods being carried were rightly confiscated, however, the vehicle has been released by the learned Tribunal contrary to the law. He states that this is no case of first impression and the matter has been conclusively decided by the Supreme Court *inter alia* vide judgment reported as 2026 SCMR 885. Learned counsel seeks that in *mutatis mutandis* application of the binding authority, the questions be answered in favour of the applicant department and the impugned judgment be set aside. 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

SADAM