ORDER SHEET

THE HIGH COURT OF SINDH KARACHI

SCRA No. 873 of 2023

DATE	**ORDER WITH SIGNATURE OF JUDGE(S)**

1. For orders on office objection No. 25.
2. For hearing of main case.
3. For hearing of CMA No. 1009 of 2023.

19-11-2026

Mr. Muhammad Khalil Dogar, advocate for the applicant.

Following question was proposed for determination:

> Whether learned Member Appellate Tribunal is justified in not following / adhering to the statutory provisions of SRO 499(I)/2009 dated 13.06.2009 regarding release of confiscated goods against redemption fine at the pitch provided in the law once mis-declaration has been proved conclusively as a result of physical examination and laboratory test report.

Learned counsel demonstrates *inter alia* from the show cause notice that the impugned judgment has been rendered by a learned Single Member Bench in *prima facie* violation of the statutory pecuniary jurisdiction. He states that on such count, the impugned judgment ought not to be sustained, hence, the same may be set aside and the matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law by a learned Division Bench thereof. 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