

GOVERNMENT OF PAKISTAN
CUSTOMS APPELLATE TRIBUNAL, BENCH-II,
3rd FLOOR JAMIL CHAMBER,
SADDAR, KARACHI

Before: **Mr. Justice @ Malik Manzoor Hussain, Chairman/Member Judicial-I, Islamabad.**

Customs Appeal No.K-584/2014

The Deputy Director,
Directorate General, Intelligence & Investigation-FBR
Regional Office
Karachi.

Versus

Appellants

Muhammad Younus Khan s/o Muhammad Akbar,
r/o Killi Deen Mohammad, Raeesani,
Quetta.

Mr. Arif Maqsood, SIO for the Appellant.
Mr. Asim Muneer Bajwa, Advocate for the respondent.

Date of Hearing and Order: 17.10.2016

ORDER

Mr. Justice @ Malik Manzoor Hussain, Chairman/Member Judicial-I:- This appeal bearing No.K-584/2014 has been preferred against the Order-in-Appeal No.8627 to 8634/2014 dated 30.04.2014 passed by the Collector of Customs (Appeals), Karachi.

2. Brief facts of the case as reported are that the staff of the Saeedabad Police Station and Directorate of Intelligence and Investigation-FBR, Karachi intercepted a Shehzore Pickup bearing registration No.KN-8012 loaded with 34 bags of smuggled foreign origin Black Tea at Hub River Road, near Khursheed Pura Graveyard, Saeedabad, Karachi. The driver/cleaner of the Shehzore Pickup and Possession holders of smuggled Black tea were asked to produce legal import documents about lawful possession/transportation of recovered Black Tea. In response thereto, they failed to produce any import documents in support thereof. Therefore, the recovered smuggled 34 bags of foreign origin Black Tea were seized under the relevant provisions of law and the adjudicating officer passed order dated 14.04.2014 whereby order for outright confiscation of seized goods was made. Feeling dissatisfied, the respondent filed appeal before the learned Collector of Customs (Appeals), Karachi which was allowed through impugned order dated 30.04.2014 and it was directed that seized goods may be released to the appellant on payment of leviable duty and taxes alongwith 20% redemption fine.



3. The learned DR appeared on behalf of appellant/department contended that since no legal documents in support of lawful possession were produced, therefore, the goods seizure order was in accordance with law and goods were rightly been confiscated through the Order-in-Original. He further submitted that provisions of Section 156 (2) and 187 of Customs Act, 1969 were applicable with regard to goods seized.

4. Conversely, the learned counsel for respondent contended that through Order-in-Appeal eight appeals were disposed of and only one appeal has been filed against the respondent whereas no appeals has been filed with respect to seven other persons, therefore, the order impugned is attained finality.

5. The perusal of record reveals that through impugned order dated 30.04.2014 eight appeals bearing No.8627 to 8634 were decided and in all appeals question of law and facts were same but department has singled out the respondent and no appeals were filed against other seven persons in whose favour order dated 30.04.2014 was passed by the learned Collector of Customs (Appeals), Karachi.

6. It is well settled law that when through a single Judgment more than one appeals were decided either all of appellants before the lower forum should be arrayed as the party or separate appeals should be filed against all the appellants of the lower forum. The appellants failed to justify the grounds on which the respondent No.1 was singled out and no appeals were preferred against the remaining appellant of lower forum in favour of whom the judgment was passed. The impugned order has attained finality with regard to appellants in appeal No.8627 to 8634 namely Azizullah Khan, Haresh Kumar, Malik Ajmal, Noor Muhammad, Muhammad Jawaid, Shehzad Khan and Abdul Salam, therefore, this order cannot be disturbed in the present appeal, amounting to passing of the order on the back of above referred parties. This appeal is not maintainable under the circumstances.

7. In view of what has been observed above, this appeal is without backing of law and got no merits thus same is dismissed.

8. Announced.

(Justice @ Malik Manzoor Hussain)
Chairman/Member Judicial-I
Islamabad



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D No-121/16 - 08 - 10/11/16
GOVERNMENT OF PAKISTAN
CUSTOMS EXCISE & SALES TAX APPELLATE
TRIBUNAL KARACHI BENCH-II

Appeal No. (S)/CM No (S) K-584/2014 dated 12/6/2014
Mr. DIT, Uj - Uj - M/1 Muhammad Yousuf Khan
Char-in-charge No. 86237/8639/14 - 30/11/14
By Call 8
Copy forwarded to
1. Mr. DIT, Uj - Uj - M/1 Muhammad Yousuf Khan
2. Asim Bajwa Asim
3. Collector of Customs DIT, Uj
4. Collector of Sales Tax - Central Excise
5. Director of Customs Central Induction
6. Director General Investigation
7. Director General

SAJJAD HAIDER
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Customs Appellate Tribunal
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