

GOVERNMENT OF PAKISTAN  
CUSTOMS APPELLATE TRIBUNAL, BENCH-II,  
3<sup>rd</sup> FLOOR JAMIL CHAMBER,  
SADDAR, KARACHI  
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Before: **Mr. Justice @ Malik Manzoor Hussain, Chairman/Member Judicial-I, Islamabad.**

**Customs Appeal No.K-152/2015 (Old No.K-587/14)**

M/s. Sigma International,  
99-Mujahidabad, Mughalpura,  
Lahore.

Appellants

Versus

1. Collector of Customs,  
Appraisalment (East)  
Karachi.

2. Additional Collector of Customs (Adjudication),  
MCC WeBOC, Customs House,  
Karachi.

Respondents

Mr. Jamsheed Raza, Consultant for the Appellant.  
Mr. Iqbal, A.O. for the Respondents.

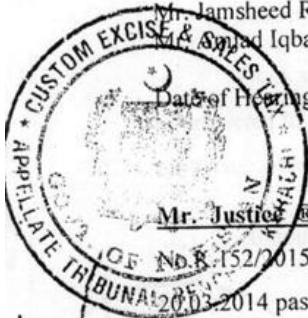
Date of Hearing and Order: 17.10.2016

**ORDER**

**Mr. Justice @ Malik Manzoor Hussain, Chairman/Member Judicial-I:-** This appeal bearing No.K-152/2015 (Old No.587/14) has been preferred against the Order-in-Original No.190533 dated 20.03.2014 passed by the Deputy Collector of Customs (Adjudication), Karachi.

2. Brief facts of the case are that importer M/s. Sigma International electronically filed a GD No.KAPE-HC-76960-28-02-2014 through clearing agent for import of passenger lift with all standard accessories. The importer determined their liability of payment of applicable duty and taxes and sought clearance. On scrutiny in the light of examination report revealed that an original invoice found from the container and which indicated the value US \$ 36,675/- against declared value US \$ 14,670/-, hence importer has deliberately mis-declared the value of goods to avoid duty/taxes.

3. Show Cause Notices was issued and through Order-in-Original No.190533 dated 20.03.2014 charges leveled in show cause notice was found established and as per provisions of law goods were



confiscated however option was given to the importer to redeem the goods on payment of fine equal to 35% of the value of offending goods. A penalty of Rs.100,000/- is also imposed on the importer.

4. Before opening the case, a query was made from the Mr. Jamsheed Raza appearing on behalf of appellants as to who has filed the appeal and under what capacity he is appearing in the appeal, the reply was that he has been duly authorized through a duly executed power of attorney and on the strength of same he was not only authorized to file instant appeal but also argue the appeal. He referred Power Of Attorney available on file in this respect.

5. Perusal of power of attorney reveals that it was executed only in respect of appeal to be filed before Collector of Customs (Appeals), Karachi against Order-in-Original No.190533 dated 20.03.2014. It is settled principal of law that a power of attorney executed must be strictly construed and can not be enlarged to cover all the legal proceedings not authorized. Language of relevant portion of power of attorney is of much importance which is reproduced below:-

“to do execute all or any of the following acts of things in connection with filing of appeal to the Honourable Collector of Customs (Appeals) Karachi. He can sign on all papers regarding this appeal filed against Order-in-Original No.190533 of 2014 dated 20.03.2014”.

6. From what has been observed above it is very much clear that Mr. Jamshed Raza was not empowered to file and pursue instant appeal or to argue the matter, thus he has got no authority to appear or pursue, hence this appeal is dismissed.

7. Announced.



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

D/No-170/16- 10/11/16

GOVERNMENT OF PAKISTAN  
CUSTOMS EXCISE & SALES TAX  
APPELLATE TRIBUNAL BENCH 2 ISLAMABAD

12/6/14  
act 587/14  
4-152/2015 dated 23/1/2015  
Sigma International  
Order-in-Original No. 190533/14 dated 20/3/14  
DC, Lahore

By Forwarded to: \_\_\_\_\_  
1. M/s. Sigma International  
2. Mr. Jamsheed Raza (Counsel)  
3. Collector of Customs \_\_\_\_\_  
4. Collector of Sales Tax & Central Excise (C-4) East \_\_\_\_\_  
5. Collector of Customs C&S - Navigation \_\_\_\_\_  
6. Director General Intelligence - Investigation \_\_\_\_\_

SAJJAD HAIDER  
11/11/16