ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 163 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For orders on office objection.
2. For hearing of CMA 1130/2022.
3. For hearing of Main Case.
4. For hearing of CMA No.1132/2022.

08.12.2025

Mr. Khalid Mehmood Rajper, advocate for the applicant.

Learned counsel for the applicant has proposed following questions of law for determination:

> 1. Whether in view of the facts and circumstances of the case the impugned vehicle exclusively and wholly used for the transportation of smuggled betel nuts [Section 2(s) goods) recovered from specially designed cavities, is liable to outright confiscation under clauses (8) and (89) of subsection (1) of Section 156 and Section 157(2) of the Customs Act, 1969, read with clause (b) of preamble of SRO 499(I)/2009 dated 13.06.2009?
>
> 2. Whether in view of the facts and circumstances of the case the impugned judgment passed by Appellate Tribunal is not violative of Section 157(2) of the Customs Act, 1969, read with clause (b) of preamble of SRO 499(1)/2009 dated 13.06.2009?
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> 3. Whether the Appellate Tribunal was justified and has the jurisdiction to allow release of outrightly confiscated vehicle on payment of fine and penalty which was used exclusively and wholly for the transportation of smuggled goods of Section 2(s) i.e. betel nuts in concealment shows mens rea?

Learned counsel states that respondents had been avoiding service, therefore, order for substituting service has been obtained and in pursuance thereof service has been effected. He demonstrates from the Court's file that the relevant newspaper cutting etc. has already been placed on record.

Learned counsel states that questions proposed have already been decided in favour of the applicant department by the Supreme Court in the case reported as 2025 SCMR 1912 & in the case of *Muhammad Ishaq* (Judgment dated 29.10.2025 in Civil Petition No.2853/2025). Learned counsel states that cited authority is binding upon this Court, therefore, in mutatis mutanda application thereof, these questions be decided in favour of the department. 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(5) of the Customs Act, 1969.

Judge

Judge

M. Khan