

ORDER SHEET
IN THE ISLAMABAD HIGH COURT, ISLAMABAD
JUDICIAL DEPARTMENT

Customs Reference no.71/2025

The Collector of Customs, Collectorate of Customs Enforcement, Islamabad
Versus
Syed Hidayat Ullah Shah and others

S. No. of order/ proceedings	Date of order/ Proceedings	Order with signature of Judge and that of parties or counsel where necessary.
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1	11.09.2025	Raja Zubair Hussain Jarral, advocate for the applicant
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Babar Sattar, J:- Through this reference, the judgment of the Customs Appellate Tribunal (‘Tribunal’) dated 15.04.2025 has been impugned.

2 Learned counsel for the Customs department states that the Tribunal has not appreciated that the GDs produced related to different goods and not to the tiles that were seized.

3 We have perused the judgment of the Tribunal which has given categorical factual findings that the Tribunal has satisfied itself that the GDs produced at the time were genuine and pertain to the same category, quantity and description of tiles as found in the intercepted consignment. Given that the Tribunal is the last fact finding forum we are satisfied that there is no question of law that arises in this reference. We further find that the reference is frivolous in view of the categorical factual findings of the Tribunal and we are putting FBR as well as the Customs department on notice that if such frivolous references are brought before the Court, they will be dismissed with heavy costs.

4 Let a copy of this order be sent to Member Customs FBR to take appropriate action in authorizing the filing of references.

(Sardar Ejaz Ishaq Khan)
Judge

(Babar Sattar)
Judge