

## **Taxhelpline Case No. 134 of 2013**

### **[INLAND REVENUE APPELLATE TRIBUNAL]**

**Customs Appeal No. 137/LB/2011 Date of hearing**

**Ch. Muhammad Mubeen, Member (Judicial)**

**For the appellant Mr. K. J. Misha Advocate and Nawaz Haider, Attorney. For the respondent Mr. Israr Shah, Inspector**

**Muhammad Amin Salfi S/o Ch. Khairat Hussain through  
Special Attorney Nawaz Haider S/o Nazir Hussain House  
No.25, Ali Block, Awan Town, Lahore**

**The Additional Collector of Customs, Lahore**

ORDER--CH. MUHAMMAD MUBEEN, MEMBER (JUDICIAL):- This judgment will dispose of Custom Appeal No. 137/LB/2011 filed by the appellant against order-in-appeal No. 269/2011 dated 30.5.2011, passed by the learned Collector of Customs (Appeals), Lahore.

2. Brief facts of the case are that on 26.11.2010, the clearance of outgoing passengers of Qatar Airways flight No. QR-333 bound for Doha was going on and at about 03.00 hours, a passenger alongwith his accompanied baggage consisting of one brief-case and one trolley bag entered Customs departure Hall. The above passenger presented his accompanied baggage and traveling documents before the Inspector Customs for examination and clearance. As required under section 139 of the Customs Act, 1969, the above passenger was asked whether he was carrying anything objectionable i.e. currency, narcotics etc. with him or in his accompanied baggage to which he replied in the negative. After cursory inspection of the accompanied baggage, the above passenger was allowed to proceed. At about 03.10 hours, Mr Muhammad Aslam, Inspector E-Company, ASF, Airport Lahore

brought the above-passenger and his accompanied baggage back to the Customs Hall and informed that scanning of the baggage of the passenger had reflected images of currency notes in the brief case of black colour. The aforesaid brief case of black colour was examined in the presence of witnesses which resulted in recovery of 190 notes of US dollars, each of a denomination of 100 US dollars which were concealed beneath five books, two ptles of oil and other articles. On demand, the above passenger failed to establish lawful export or legal possession of the recovered US dollars. There were thus sufficient reasons to believe that the recovered foreign currency US dollars 19000/- was being attempted to be smuggled out of the country in the guise of accompanied

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