

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**

Special FERA 347 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objections No.1 & 22.
- 2. For hearing of CMA No.2041/2022.
- 3. For hearing of CMA No.2042/2022.
- 4. For hearing of main case.

**13.10.2025**

Mr. Qaim Ali Memon, advocate for the applicant.

On the last date, following order was passed:

**“29.09.2025**

Mr. Qaim Ali Memon, Advocate for the applicant.

Per learned counsel the impugned order has been rendered in the perfunctory manner without any deliberation on the facts / evidence and / or findings having been rendered in such regard. He states that this is prima facie unmerited since the learned Tribunal is the last fact finding forum in the statutory hierarchy.

Admit Reference; notice to come up on 13.10.2025. In the meanwhile the impugned order dated 27.01.2022 passed in FEA No.30/KB/2015 is suspended.”

Learned counsel states that the impugned order is not a speaking order and has not considered the facts and circumstances relevant to the case. Learned counsel states that despite being the last fact finding forum neither evidence has been appreciated nor any independent deliberation is discernible. He states that it may be in the interest of justice and that of all parties for the impugned order to be set aside and matter be remanded back to the Appellate Tribunal for adjudicating the matter afresh in accordance with law. Order accordingly.

Reference application stands disposed of. A copy of this decision may be sent under the seal of this Court and the signature of the Registrar to the learned Appellate Tribunal, as required per section 34A(2) of the Federal Excise Act, 2005.

Judge

Judge