

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 373 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For orders on office objection
2. For hearing of Misc. No.2114/2022
3. For hearing of main case

**22.09.2025**

Mr. Khalid Rajpar, advocate for the applicant

Reference arises in respect of judgment of the Customs Appellate Tribunal dated 07.03.2022 in Custom Appeal K-749/2020. The questions framed for determination were as follows:

1. *Whether condition III of Sr. 52 of Appendix B of Import Policy Order, 2016 is mandatory to ensure that no consignment of hazardous waste should reach Pakistan and whether violation of such restriction of Import Policy Order constitutes an offence under Section 16 of the Customs Act, 1969 punishable under clause 9 of Section 156(1) of the Customs Act, 1969?*
2. *Whether laboratory report from the sample of the impugned goods can be substituted for Pre-Inspection Certificate required as per serial 52 of Appendix-B of the IPO 2016?*
3. *Whether the appellant is lawfully authorized to permit the import or release of any consignment of plastic waste, parings, and scrap without certificate from any of the pre-shipment inspection companies mentioned in Annexure H of the IPO in exporting country as required under Sr.52 of Appendix-B of Import Policy Order, 2016?*

Notice of the proceedings was issued to the respondent and repeated several times, as noted in the diary, however the respondent has opted to remain absent even today. Per learned counsel, the matter is squarely covered by Division Bench judgment of this Court dated 24.08.2012 in the case of Junaid & Al-Raziq PVT vs. Federation of Pakistan & others (CP D-3876 and D-3877 of 2011); especially paragraph-20 thereof.

Learned counsel further states that the impugned judgment is entirely without adequate reasoning and despite being the final fact forum in the judicial hierarchy the judgment has dealt with the facts / evidence in a perfunctory manner and even otherwise disregarded settled law, as cited above.

We have perused the impugned judgment and are constrained to sustain the objections raised by the learned counsel. The questions were addressed by the Tribunal in a perfunctory manner and the answers could not *prima facie* have been reasonably rested on the rationale provided.

Therefore, in view of the foregoing, the Impugned Order is set aside and the matter is remanded back to the tribunal for adjudication afresh.

A copy of this decision may 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

B-K Soomro