

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Applications 781 to 784 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For hearing of CMA 544/2023.
- 2. For hearing of Main Case.
- 3. For hearing of CMA 545/2023.

01.12.2025

Mr. Khalid Mehmood Rajper, advocate for the applicant.

On 20.10.2025, the following questions were proposed for determination:-

- i. Whether the learned Customs Appellate Tribunal while concluding impugned judgment has erred in law to dispose of thirteen customs appeals through impugned common judgment involving distinguishable facts, questions of law, evidences and different parties without discussing the merit of the cases separately?
- ii. Whether in consideration of the facts and circumstance of the case the Appellate Tribunal while concluding impugned judgment has not seriously erred in law to interpret the scope of the provisions of Section 2(s) of the Customs Act, 1969?

Per learned counsel service has been effected through publication and the relevant newspaper etc. is available on file to demonstrate the same. Learned counsel states that *prima facie* the impugned judgment is unsustainable as there is nothing independent discussion or deliberation in respect of the distinct appeal under consideration. He states that the impugned order has been rendered in a perfunctory manner and same cannot be sustained.

The Appellate Tribunal is the last fact-finding forum in the statutory hierarchy; therefore, it is incumbent upon it to render independent deliberations and findings on each issue. The manner in which the appeals in general are to be addressed has been emphasized by the Supreme Court in the judgment reported as 2019 SCMR 1626. This High Court has consistently maintained that the Appellate Tribunal is required to proffer independent reasons and findings, and in the absence thereof a perfunctory order could not be sustained. Reliance

is placed on the judgment dated 02.10.2024 in SCRA 1113 of 2023 and judgment dated 27.08.2024 in SCRA 757 of 2015. Earlier Division Bench judgments have also maintained that if the impugned order is discrepant in the manner as aforesaid, the correct course is to remand the matter for adjudication afresh. Reliance is placed on the judgment dated 10.12.2024 in ITRA 343 of 2024.

We are of the considered view that the impugned judgment could not be considered to be a speaking order and is *prima facie* devoid of any independent reasoning etc. The entire judgment comprises essentially of reproduction and is crowned with a dissonant conclusion. Hence, no case is set forth to sustain the impugned judgment, which is hereby *set aside* and the matter is remanded back to the Appellate Tribunal for adjudication afresh in accordance with law.

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. Office to place a copy hereof in connected matters.

Judge

Judge

M. Khan