

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application Nos. 309, 296, 308 & 310 of 2017

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
1. For hearing of CMA No. 2306/2017.	
2. For hearing of main case	
3. For hearing of CMA No.2307/2017.	

13.11.2025

Mr. Muhammad Khalil Dogar, advocate
Mr. Khalid Mehmood Rajper, advocate

Per learned counsel, four appeals have been decided vide the common impugned judgment without any independent discussion and deliberation on the distinct facts and circumstances. He further states that the respondent had pleaded guilty to the charge of smuggling, as discerned from judgment dated 01.10.2015 in case No.106 of 2014, before the court of Special Judge (Customs & Taxation), Karachi, however, in adjudication proceedings, the same has been overlooked and not even subjected to any discussion or deliberation. Learned counsel further states that the entire judgment is merely reproduction leading to a dissonant conclusion, whereby the respondents' case have been accepted without any proposition of the law and/or evidence having been considered.

Learned counsel demonstrates from the record that service has been effected through publication, however, the respondents are avoiding to appear in these matters since 2017. Learned counsel states that there is no reason to perpetuate these proceedings any further since more than eight years have been lapsed.

The Appellate Tribunal is the last fact finding forum in the statutory hierarchy, therefore, it is incumbent 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 is not a speaking order and is *prima facie* devoid of relevant discussion and deliberation. The entire order is mere repetitive reproduction, crowned with a dissonant conclusion. Therefore, no case is set forth to sustain the impugned judgment and the same is hereby *set aside*; the matters are remanded back to the Appellate Tribunal for adjudication afresh per the law.

A copy of this order 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. Office is instructed to place copy of this order in the connected files.

Judge

Judge

Amjad