

**ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
SCRA No.26 of 2026**

Date	Order with Signature of Judge
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Hearing of Case (Priority)

1. For order on office objection
2. For hearing of Main Case
3. For hearing of CMA No. 462/2026

11.03.2026

Mr. Irfan Ali Shaikh, Advocate for the applicant
Mr. Agha Shahid Majeed Khan, Advocate for the Respondent

On 18.02.2026, following order was passed:

“Learned counsel proposes the following question of law for determination:

- (1) Whether the learned Customs Appellate Tribunal, being the last fact finding forum, has erred in law by passing a non-speaking and unreasoned order without deciding the material questions of law and factual controversies raised by the applicant, in utter disregard of the documentary evidence available on record, thereby acting to patent violation of Section 24-A of the General Clauses Act, 1897, which mandates the statutory functionaries shall decide matters fairly, justly, and by assigning reasons?

The reference application is admitted; notice to the respondent through first two modes as well as courier. Learned counsel to place tracking report of courier on record. In the meanwhile, operation of impugned Judgment dated 02.01.2026 passed in Customs Appeal No. K-1456/2024 is suspended. To come up on 25.02.2026.”

Today, learned counsel for the Respondent is present and states that the observation supra appears to be borne from the record, therefore, it would be just and proper for the impugned judgment to be set aside and the matter be remanded back to the learned Appellate Tribunal for adjudication afresh. Order accordingly.

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