

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 222 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection.
2. For hearing of CMA No.1132/2020.
3. For hearing of main case.
4. For hearing of CMA No.1133/2020.

02.04.2026

Mr. Muhammad Khalil Dogar, advocate for the applicant.

Following questions had been proposed for determination:

- i. Whether the learned appellate tribunal while concluding impugned judgment has not misread the evidence by ignoring Ministry of Foreign Affairs and FBR's clarification that no sale permission was issued in respect of impugned vehicle which occasioned failure of justice?
- ii. Whether in view of the facts and circumstances of the case, the impugned vehicle admittedly purchased by respondent No.1 is not liable to confiscation for violation of the provisions of sections 16, 18 and 19 of the Customs Act, 1969, punishable under clauses (9) and (10-A) of sub-section (1) of section 156 ibid, read with SRO 577(I)/2006 dated 05.06.2006 and recovery of duty and taxes livable thereon along with fine and penalty?

Notwithstanding the foregoing, learned counsel states that the impugned judgment is perfunctory in nature and devoid of any independent discussion and / or deliberation of the relevant facts and circumstances.

Pursuant to order for substituted service, service has been made through publication and the relevant newspaper cutting excerpts are on record.

The Appellate Tribunal is the last fact finding forum in the statutory hierarchy, therefore, it is incumbent upon the same to render independent deliberations and findings on each issue. The manner in which the appeal is to be addressed to be emphasized by the Supreme Court in judgments reported as 2019 SCMR 1726. This High Court has consistently maintained that the Appellate Tribunal is required to possess independent reasons and findings and in the absence thereof a perfunctory order could not be sustained. Reliance is placed on judgment dated 02.10.2024 in SCRA 1113 of 2023 and judgment dated 27.08.2024 in SCRA 757 of 2015. Earlier Division Bench judgment has also maintained that if the impugned order is discrepant in the manner as aforesaid even grant to remand the matter for adjudication afresh. Reliance is placed on judgment dated 10.12.2024 in ITRA 342 of 2024.

We are of the considered view that the impugned judgment could not be treated to be a speaking order *prima facie* devoid of relevant discussion and deliberation. In view hereof, the impugned judgment is

hereby set aside and the matter is remanded back to the Appellate 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

Khuro/PS