

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 07 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For orders on office objection
2. For hearing of main case
3. For hearing of CMA No.72/2025

07.04.2026

Mr. Faheem Raza Khuhro, advocate for the applicant

Following questions of law had been proposed for determination.

1. Whether the impugned order dated 31.10.2024 passed by the learned Customs Appellate Tribunal Bench-III is rendered beyond its time limitation under section 194B(2) of the Customs Act, 1969 and also beyond rectification jurisdiction conferred by or under aforesaid section of the Customs Act, 1969, falls under the ambit of legal maxim "Coram Non Judice"?
2. Whether the Customs Appellate Tribunal has failed to consider that judgment/order once signed and pronounced could not be allowed to be declared annulled, set aside or modified by means of an application for rectification under section 194B(2) of the Customs Act, 1969 or re-opened through a rectification application by the bench that had not passed the final order under section 194B(3) ibid?
3. Whether the learned Customs Appellate Tribunal, Karachi has absolutely failed to consider that the grounds / points taken by the respondent in rectification application are neither clerical nor arithmetic mistakes and did not occur owing to accidental slip or omission which do not fall under the ambit of section 194B(2) of the Customs Act, 1969, rather they qualify the merits of the case which learned Tribunal had decided vide its earlier judgment dated 10.09.2022 the remedy for which lies under section 1969 of the Customs Act, 1969?
4. Whether the Customs Appellate Tribunal, Karachi has erred in law by not considering that the meaning of rectification cannot be stretched, nor can its scope be widened to an extent thereby defeating the manifest intent of the legislature contained therein?
5. Whether the Customs Appellate Tribunal is permissible to exercise the powers as outlined under section 1969 of the Customs Act, 1969?

Learned counsel states that respondent had been avoiding adjudication, therefore, orders for substituted service had been obtained. Learned counsel states that service has been effected through publication and the relevant excerpt of the newspaper has already been filed.

Learned counsel states that the impugned judgment is prima facie erroneous and it has disregarded the settled law while rendering its conclusion. Learned counsel states that the impugned judgment also merely reproduced the record and arguments and renders an undeliberated conclusion. Per learned counsel such a perfunctory attitude of the last fact-finding forum in the statutory hierarchy ought not to be sustained. Learned counsel states that it may be in the interest of justice and revenue for the impugned judgment to be set aside and the matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law. Order accordingly.

A copy of this decision may also be sent under the seal of this Court and signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969.

Judge

Judge

Amjad