

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 04 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For hearing of main case
2. For hearing of CMA No.146/2026

08.04.2026

Sardar Zafar Hussain, advocate for the applicant

Following questions of law had been proposed for determination.

1. Whether the learned Customs Appellate Tribunal applied judicial mind while deciding the appeal in terms of Section 194-A of the Customs Act, 11969?
2. Whether the learned Customs Appellate Tribunal committed an error of law by setting aside Order-in-Original despite established and admitted mis-declaration of description, quantity and concealment of undeclared goods, attracting Section 32, 79 and 156(1) of the Customs Act, 1969?
3. Whether the learned Appellate Tribunal has jurisdiction to re-export the goods under para 20(d) of the Import Policy Order, 2022?
4. Whether the learned Customs Appellate Tribunal has considered while deciding the appeal that the charges levied in the Show Cause Notice as un-declared items found during the physical examination?

Learned counsel had demonstrated from paragraph 11 of the impugned judgment that the findings were prima-facie erroneous and rested on misconstrued observation. Notice had been served on the respondent and learned advocate had effected appearance on the last date. Despite the matter having been adjourned at the request of respondent's learned counsel, respondent has chosen to remain unrepresented without intimation.

Learned counsel states that the learned Tribunal is the last fact-finding forum in the appellate jurisdiction and therefore is expected to consider the case there-before and address in pertinent issue arising there-before. Learned counsel states that the same prima-facie not been done in the present case as inter alia demonstrated from paragraph 11 thereof. Learned counsel states that mis-application of settled law and / or reliance upon unmerited authority cannot be sustained by the Tribunal. In conclusion learned counsel states that it may be in the interest of justice and revenue to set aside the impugned judgment and remand the matter 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