

**ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI**

SCRA 817 of 2019
SCRA 818 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
------	----------------------------------

1. For orders on office objection.
2. For hearing of CMA No.4254/2024.
3. For hearing of main case.
4. For hearing of CMA No.4255/2024.

30.01.2026

Sardar Zafar Hussain, advocate for the applicant.

Learned counsel demonstrates from the impugned order that 11 questions have been framed for determination. He refers to the record preceding the impugned order and demonstrates that the said questions are entirely extraneous to the controversy that was before the Appellate Tribunal. He states that the impugned order has been rendered on extraneous consideration and the same is not betting the last fact finding forum in the statutory hierarchy.

Learned counsel states that the reference applications are pending since 2019, however, the respondents have abjured appearance. He places on record fresh courier receipt demonstrates that service has yet again been effected.

Learned counsel states that the impugned judgment is *prima facie* disconnected with the issue under consideration and in such regard *prima facie* dissonant with the law. Learned counsel submits that it would be in the interest of justice and revenue for the impugned order to be set aside and the matter be remanded back to the Appellate Tribunal for adjudication afresh in accordance with law. 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. Office is instructed to place copy hereof in the connected file.

Judge

Judge