

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 53 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For hearing of CMA No.208/2024
2. For hearing of main case
3. For hearing of CMA No.209/2024

16.04.2026

Mr. Khalid Mehmood Rajpar, advocate for the applicant

Pursuant to order for substituted service, learned counsel states that service has been effected through publication and the relevant excerpt of the newspaper is on file.

While various questions have been proposed learned counsel states that this reasonably be a fit case for remand as the impugned judgment records that the learned Tribunal was not assisted with both side arguments at the time of deciding the case. Learned counsel states that even otherwise learned Tribunal ought to have provided an opportunity for such assistance and in the absence thereto could not have rendered a judgment on a perfunctory basis rested on surmises and conjectures. Learned counsel's contention appear to be borne from the record. The Tribunal is the last fact finding form in the statutory hierarchy and the final forum for appreciation of facts and circumstances in the statutory hierarchy. It would have been better if all the relevant facts, circumstances and law had been appreciated and evaluated independently by the learned Tribunal prior to renders a judgment, however, the same appears not to have been done. In view hereof we feel that this is a fit case to be answered in terms sought. As a consequence hereof the impugned judgment is set aside and the matter is remanded back to the learned Tribunal for adjudication afresh in accordance with law.

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