

IN THE HIGH COURT OF SINDH AT KARACHI

Spl.CRA No.120 of 2014

DATE ORDER WITH SIGNATURE OF JUDGE

1. For hearing of CMA No.704/2014 (stay)
 2. For Regular hearing
-

18.08.2022

Mr. Muhammad Khalil Dogar, Advocate for the Applicant.

The instant Spl. Customs Reference Application was admitted for regular hearing on 28.3.2022 to consider the following question of law.

“Whether the learned Appellate Tribunal erred in passing the impugned Order for release of the vehicle having held the imposition of Section 2(s) of the Customs Act, 1969, to be as illegal, without even touching upon much less dealing with the imposition of clauses 89 & 90 of Section 156(1), under which the vehicle had been confiscated? Whether on account of such omission the impugned Order has not been rendered devoid of any legal sanctity”?

Service has been effected upon the Respondent, who has not appeared despite publication, hence service upon the said respondent was held good vide order dated 28.3.2022.

Mr. Khalil Dogar has appeared on behalf of the Department and stated that the Chairman Customs Appellate Tribunal has decided the appeal without giving any reason for allowing the same and discussing the issue before him. He stated that in a slipshod manner the Chairman has allowed the appeal without elaborating the controversy raised before him.

We have heard the learned counsel at some length and have perused the record.

We agree with the contention raised by Mr. Khalil Dogar. It appears from the manner the Chairman Customs Appellate Tribunal has decided the issue, that he has neither discussed the issue nor has deliberated upon the matter, which is violation of Article 24-A of the General Clauses Act. The manner in which the appeal has been decided has somewhat annoyed us as the said Chairman has decided the appeal

in a vague, unclear manner without discussing the issue or without giving reasons for allowing the appeal.

We are left with no option but to vacate the order and remand the matter to the Tribunal to decide the matter afresh after granting opportunity of hearing to the Department as well as to the Respondent, by virtue of a speaking and well-reasoned order in accordance with law.

Let a copy of this order be sent to the Registrar Tribunal to do the needful in accordance with law.

With these directions the instant Spl.C.R.A. stands disposed of.

JUDGE

JUDGE

SM