

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

C.P No. D-2664 of 2020
C.P No. D-2665 of 2020
SCRA No. 281 of 2020
SCRA No. 286 of 2020

Date: Order with signature(s) of the Judge(s)

1. For hearing of CMA No. 11819/2020
2. For hearing of main case

18.10.2021

Ms. Dil Khurram Shaheen, Advocate for the petitioner in C.Ps No. D-2664 & D-2665 of 2020.

Mr. Khalid Rajpar, Advocate for the applicant in SCRAs No.281 & 285 of 2020 and for respondent No.3 in C.Ps No. D-2664 & 2665 of 2020.

The impugned order in these references appears to have disposed of matter of appeals without disclosing the appropriate facts required to be taken into consideration independently for each appeal. The similar matter came up for consideration before this bench in C.P No. 5448/2020 & SCRA No.06/2021 and this bench dealing with the matter was pleased to pass the following order;

“Learned counsel for the applicant in the connected reference has fairly conceded that a number of appeals were decided which involve complicated question of facts and different goods. Perhaps on the strength of this statement alone, the impugned order is liable to be set aside for its remand to the Customs Appellate Tribunal for deciding the same in accordance with law, however, another point that conclusion drawn by the Appellate Tribunal independently is also without any reasoning and rational as only by way of paragraph 18 we only reached to the conclusion without assigning any lawful reason.

Hence, by consent we deem it appropriate to set aside the impugned judgment of the Appellate Tribunal and remand the case for appropriate decision in accordance with law after hearing each appeal independently as required under the law. In view of above, petition is also disposed of alongwith pending application(s).

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

Both the counsel seek disposal of these references in the said terms provided an additional liberty be given to the respondents for moving an appropriate application for release of the consignment. No directions are required to any litigant, if the law so permits, in case it is so, they are at liberty to move any application before the forum having jurisdiction in this regard.

These references and so also the petitions, which are pending for compliance, are accordingly disposed of.



JUDGE



JUDGE

Imran/P.A