

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 1493 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For orders on office objection No.8
2. For hearing of CMA No.3695/2023
3. For hearing of main case
4. For hearing of CMA No.3696/2023

06.10.2025

Mr. Khalilullah Jakhro, advocate for the applicant

Bailiff report demonstrates service.

Per learned counsel, the impugned judgment is devoid of any independent discussion or deliberations and is comprised of merely reproduction and a dissonant conclusion. Learned counsel relies on Divisional Bench judgment of this Court dated 27.08.2024 in SCRA 757/2015 to demonstrate that the Tribunal has to give its own reasons, specially being the last fact-finding forum in the statutory hierarchy. In such regard, learned counsel also refers to the judgment dated 02.10.2024 rendered by Divisional Bench of this Court in SCRA 1113/2023. Learned counsel also relies upon the judgment of the Supreme Court dated 18.08.2020 rendered in CRP No.104-L/2019 and connected matters. Learned counsel concludes by stating that discrepancy of the nature noted above merits remand back the matter to the Tribunal, as denoted by Divisional Bench judgment of this Court dated 10.12.2024 in ITRA 342 of 2024 and connected matters.

In view of the foregoing, learned counsel states that a fit case for *setting aside* the impugned judgment has been made out and consequent thereupon the matter may be remanded to the learned 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.

Judge

Judge