

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 920 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection No.27.
- 2. For hearing of main case.
- 3. For hearing of CMA No.4075/2020.

10.10.2025

Mr. Faheem Raza Khuhro, advocate for the applicant.
Mr. Muhammad Aslam, advocate and Ms. Saima Sayed, advocate
for the respondent.

Per learned counsel the matter involves suppression of invoice and such issue squarely clinched by a judgment reported as 2025 PTD 695. He further states that appeal was filed in 2024 and it has been heard and decided in absence of the applicant. He further states that the impugned judgment is devoid of any independent reasoning and / or rationale and prima facie entirely the reproduction leading to a dissonant conclusion. Learned counsel for the applicant states that it is a fit case for remand.

Counsel for the respondent states that not only the impugned judgment is devoid of independent appreciation of facts and circumstances, the Order-in-Original also suffers from infirmities. He states that it may be just and proper for appellate order as well as Order-in-Original be set aside and the matter be remanded back for adjudicating afresh to the concerned adjudicating officer as per 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