

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**

**Special Customs Reference Application 916 of 2023**

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DATE

ORDER WITH SIGNATURE OF JUDGE

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1. For hearing of main case
2. For hearing of CMA No.1205 /2023
3. For hearing of CMA No.1503/2023

**23.10.2025**

Mr. Khalid Rajpar, advocate for the applicant

Courier tracking report is placed on record, which demonstrates that service has been effected upon the respondent.

Per learned counsel, the facts and circumstances have been discussed in a perfunctory manner in the impugned judgment and the same is not befitting the last fact-finding forum in the statutory hierarchy. Learned counsel further relies on judgment of Division Bench of this Court reported as 2023 PTD 1769, and paragraph 6 thereof, wherein it has been observed that any valuation has to follow the law prescribed, *inter alia*, section 25 of the Customs Act, 1969 and the Tribunal ought not to have acted in derogation thereof.

The Appellate Tribunal is the last fact-finding forum in the statutory hierarchy; therefore, it is incumbent upon it to render independent deliberations and findings on each issue. The manner in which the appeals in general are to be addressed has been emphasized by the Supreme Court in the judgment reported as 2019 SCMR 1626. This High Court has consistently maintained that the Appellate Tribunal is required to proffer independent reasons and findings, and in the absence thereof a perfunctory order could not be sustained. Reliance is placed on the judgment dated 02.10.2024 in SCRA 1113 of 2023 and judgment dated 27.08.2024 in SCRA 757 of 2015. Earlier Division Bench judgments have also maintained that if the impugned order is discrepant in the manner as aforesaid, the correct course is to remand the matter for adjudication afresh. Reliance is placed on the judgment dated 10.12.2024 in ITRA 343 of 2024.

We are of the considered view that the impugned judgment could not be considered to be a speaking order and is *prima facie* devoid of relevant discussion and deliberation. The entire judgment comprises essentially of reproduction and is crowned with a dissonant conclusion. Hence, no case is set forth to sustain the impugned judgment, which is hereby *set aside* and the matter is remanded back to the Appellate Tribunal for adjudication afresh as per 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