

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 112 of 2018

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For orders on office objection
- 2. For hearing of CMA No.2795/2022
- 3. For hearing of main case

**29.10.2025**

Mrs. Dil Khurram Shaheen, advocate for the applicant  
Sardar Zafar Hussain, advocate for respondent alongwith  
Mr. Muhammad Siddiq, advocate

Learned counsel for the applicant argues that the impugned judgment is devoid of any independent deliberation or reasoning. She demonstrates from the judgment that there are five paragraphs of reproduction crowned with six paragraphs of dissonant conclusion. She states that the impugned judgment cannot be considered to be a speaking order and cannot be sustained.

Learned counsel for the department states that it may be in the interest of justice for all parties concerned if the judgment is *set aside* and the matter is remanded back to the learned Tribunal for adjudication afresh in accordance with law expeditiously, preferably within two months. Order accordingly.

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