

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**  
Special Customs Reference Application Nos. 412, 413 & 414 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
	<ol style="list-style-type: none"><li>1. For orders on office objection.</li><li>2. For hearing of main case.</li><li>3. For hearing of CMA No. 2225/2019</li></ol>

**03.11.2025.**

Mr. M.R. Sethi, advocate for applicant.

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

The following questions had been proposed for determination:-

- i. Whether the Appellate Tribunal has not erred in law by deciding three (3) appeals, having different facts, in one go, through a single order in utter disregard of the law settled by the Honourable High Court of Sindh in the case of Pakistan Telephone Cables Ltd V/s. FOP & Others (2011 PTD 2849)?
- ii. Whether the learned Member (Judicial) of the Appellate Tribunal erred in law by disregarding the credibility and admissibility of the HDIP laboratory test report on the basis of an incorrect assertion regarding the lab's testing capabilities, despite documentary evidence including the HDIP website and the Ministry of Petroleum's letter dated 07.07.2017 affirming HDIP's authority and competence to test POL products, including white spirit and kerosene oil?
- iii. Whether the learned Member (Judicial) of the Appellate Tribunal erred in law by holding that the HDIP laboratory samples were not taken in accordance with law, while disregarding Section 199(1) of the Act, misreading or ignoring the binding precedent of the Honourable Supreme Court of Pakistan in FOP others v. Horizon International others (2018 SCMR 960), and rendering findings that are perverse, based on misreading/non-reading of the record, and beyond jurisdiction by discarding the case on technical grounds?

Learned counsel states that the reason these references were preferred, was because the learned Tribunal was unable to independently discuss or deliberate these questions and decide in accordance with law. He states that Tribunal is the last fact-finding forum in the statutory hierarchy, and it imperative that any order rendered be a speaking order, so as to protect the interests of all concerned. He states that it would be in the interest of all parties concerned that the impugned order be set-aside and matter be remanded for adjudication afresh in accordance with law. Order accordingly.

A copy of this order 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. Office is instructed to place copy of this order in the connected files.

Judge

Judge