

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
Special Customs Reference Application No. 483 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
	1. For order on office objection. 2. For hearing of main case. 3. For hearing of CMA No. 2034/20.

04.11.2025

Mr. Aamir Raza, advocate for applicant.

Learned counsel places courier tracking report on record to demonstrate that service has been effected. Per learned counsel, the impugned judgment cannot be considered as speaking order and devoid of any independent deliberation and / or reasoning.

The Appellate Tribunal is the last fact finding forum in the statutory hierarchy, therefore, it is incumbent 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.

In view of aforesaid, it may be just and proper that the impugned judgment 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.

Judge

Judge