

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
Special Customs Reference Application 415 of 2018

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection No.20
- 2. For hearing of main case
- 3. For hearing of CMA No. 3431/2022

22.09.2025

Mr. Khalid Mehmood Rajpar, advocate for the applicant
Mr. Rana Sakhawat Ali, advocate for respondent

The reference assails judgment dated 30.08.2018, rendered by the learned Customs Appellate Tribunal at Karachi in Customs Appeal No.K-448/2018.

In essence, the case is of an invoice being retrieved from the container which was inconsistent with the declaration. Learned counsel for the department draws attention to paragraph 19 to argue that evidence ought not to be disregarded on mere conjectures. Learned counsel for respondent states that while the paragraph referred to supra maybe relevant, however, the other grounds have also been employed by the tribunal as noted in paragraph 11.

It is jointly stated that without prejudice to the respective stance of the parties it would be just and proper for the impugned judgment to be set aside and remanded back to the learned Tribunal for adjudication afresh in accordance with 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