## ORDER SHEET IN THE HIGH COURT OF SINDH, KARACHI

Special Customs Reference Applications 1145 & 747 of 2015

	Date Orde	with signature of Judge.
--	-----------	--------------------------

For hearing of main case.

## 25.09.2025

Mr. Muhammad Khalil Dogar, advocate for the applicant.

The references assail order dated 20.01.2015 passed in Customs Appeal Nos. K-1603 & K-1604 of 2014. Learned counsel points out that other than reproduction of arguments and instrument / authority the entire reasoning and conclusion of the last fact-finding forum in statutory hierarchy comprises of few lines. Learned counsel states that the learned Tribunal appears to have dealt with the *lis* in a perfunctory manner and under no circumstances could the impugned order be considered as speaking order. He seeks that it may be just and proper to set-aside the impugned order for this reason alone and remand back to the learned Tribunal for adjudication afresh. These matters are pending since 2014 and despite repetitive issue and notice, the respondent opted to remain unrepresented. The contention raised by the learned counsel for the applicant appeared to be borne from the record, therefore, in view hereof the impugned order is set-aside and the matter is remanded back to the learned Tribunal for adjudication afresh in accordance with law. Copy of this order to be placed in connected file.

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

M. Khan