

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Spl. Customs Reference Applications 63 to 72 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For hearing of Main Case.
2. For orders on CMA No.264/2024.

27.11.2025

Mr. Pervaiz Ahmed Memon, advocate for the applicant.

Per learned counsel, the matter pertains to classification and the correct procedure ought to have been followed by the learned Appellate Tribunal to send the matter before the classification committee. He states that the same has not been done. He states that the judgment has not appreciated the facts and circumstances of each case independently and prima facie devoid any independent reasoning or deliberation. Counsel states that the judgment has been rendered in a perfunctory manner and the same is not befitting the last fact-finding forum in the statutory hierarchy.

Learned counsel has placed tracking report on record to demonstrate that service has been effected.

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

We are of the considered view that the impugned judgment could not be considered to be a speaking order and is *prima facie* devoid of any independent reasoning etc. The entire judgment comprises essentially of

reproduction and is crowned with a dissonant conclusion. Hence, no case is set forth to sustain the impugned judgment, which is hereby *set aside* and the matter is remanded back to the Appellate Tribunal for adjudication afresh in accordance with law.

A copy of this decision may also 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 hereof in the connected matters.

Judge

Judge

M. Khan