

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**

Special Customs Reference Application No. 769 of 2019

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DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For hearing of main case.
2. For hearing of CMA No. 3742/19.

**28.11.2025**

Mr. Muhammad Khalil Dogar, advocate for applicant.

Learned counsel refers to order-in-original specifically paragraph 28 thereof and states that case was of clearing consignment through fake documentation. He states that the said fact was established post adjudication, however, it has been summarily disregarded vide the impugned judgment. He refers to the operative part of the impugned judgment to demonstrate that the crucial aspect does not find mention anywhere.

Learned counsel demonstrates from the record that service has been effected through publication.

It appears that the contention raised by the learned counsel is corroborated from the record. The impugned judgment has erroneously abjured any discussion and deliberation on the most crucial aspect of the case. The learned Tribunal is the last fact finding forum in the statutory hierarchy and unless all issues arising / raised are deliberated and adjudicated, it is implausible for a justifiable conclusion to be rendered. Under such circumstances, it is apparent that the impugned judgment is unsustainable, hence the same is set-aside and matter is remanded back to the Tribunal for adjudication afresh in accordance with law.

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