

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 1472 of 2023
SCRA 1473 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection.
2. For hearing of main case
3. For hearing of CMA No.5686/2023.

10.03.2026

Mr. Muhammad Rizwan Saeed, advocate for applicant.
Mr. M.R. Sethi, advocate for the respondent.

Following questions of law were proposed for determination:

1. Whether under the facts and circumstances of the case, the learned respondent No.2 erred in law and facts, while ignoring the recovery of commercial invoices/packing list from the consignment?
2. Whether the learned Customs Appellate Tribunal has failed to consider that the respondent No.1 violated the section 32(1)(c) and section 32A(1)(a)(c) of the Customs Act, 1969, by submitting forged and fabricated invoice?
3. Whether the learned Customs Appellate Tribunal failed to take into consideration that the applicant rightly invoked the section 25A of the Customs Act, 1969 read with rule 389 of Customs Rules, 2001 for the purpose of ascertaining of custom value?

Notwithstanding the foregoing, learned counsel demonstrates that the impugned judgment is perfunctory in nature and entirely predicated on reproduction and surmise. Learned counsel states that the same could not be sustained a judgment of last fact finding forum in the statutory hierarchy.

The Appellate Tribunal is the last fact finding forum in the statutory hierarchy, therefore, it is incumbent upon the same to render independent deliberations and findings on each issue. The manner in which the appeals in general are to be addressed to be emphasized by the Supreme Court in judgments reported as 2019 SCMR 1726. This High Court has consistently maintained that the Appellate Tribunal is required to possess independent reasons and findings and in the absence thereof a perfunctory order could not be sustained. Reliance is placed on judgment dated 02.10.2024 in SCRA 1113 of 2023 and judgment dated 27.08.2024 in SCRA 757 of 2015. Earlier Division Bench judgment has also maintained that if the impugned order is discrepant in the manner as

aforesaid even grant to remand the matter for adjudication afresh. Reliance is placed on judgment dated 10.12.2024 in ITRA 342 of 2024.

We are of the considered view that the impugned judgment could not be treated to be a speaking order prima facie devoid of relevant discussion and deliberation. In view hereof, the impugned judgment is hereby set aside and the matter is remanded back to the Appellate Tribunal for adjudication afresh.

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. Office is instructed to place copy hereof in the connected file.

Judge

Judge