

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

Special Customs Reference Application Nos.05 & 06 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE
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Hearing of case / Priority

1. For order on office objection
2. For hearing of main case
3. For hearing of CMA No.151/2026

25.03.2026

Mr. Khalilullah Jakhro, Advocate for the applicant

Following questions had been proposed for determination:

- “(i) Whether the learned Customs Appellate Tribunal has misdirected itself in law by holding that the goods were "de-minimis/commercial returns" without appreciating that de-minimis relief under SROs and rules applies only to duly imported goods and not to seized foreign origin goods lacking lawful importation evidence?
- (ii) Whether the Tribunal erred in law by applying de-minimis rules on commercial import whereas under rule 679 of the Customs Rules, 2001 notified vide SRO 450(I)/2001 dated 18.06.2001 is only applicable on an individual importer on specific item for personal use?
- (iii) Whether the Customs Appellate Tribunal acted without lawful authority by substituting its own assumptions regarding business model (e-commerce/B2B/returns) in place of statutory requirement of lawful import documentation and Customs clearance under the Customs Act, 1969, that the goods are legally imported from the exporting country?
- (iv) Whether the impugned goods seized and subsequently confiscated out rightly vide order-in-original dated 10.10.2024 may fall under the ambit of section 19C of the Customs Act, 1969, read with Customs Rules 2001?
- (v) Whether the Customs Appellate Tribunal has erred in law by not appreciating that the goods imported under the de-minimis rules which have been returned by the concerned individuals is liable to be returned to its exporter in accordance the law or prior permission was to be required if disposed of through auction in commercial quantity in the importing country under the provisions of the Customs Act, 1969?

Notwithstanding the forgoing, learned counsel states that the impugned judgment is devoid of any independent discussion or deliberation and has been rendered in perfunctory manner.

Learned counsel states that pursuant to last order for substituted service, publication has already taken place and the copy of newspaper is placed on record.

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 1726. 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 order could not be considered to be a speaking order and is *prima facie* devoid of any independent reasoning etc. The entire order comprises essentially of reproduction and is crowned with a dissonant conclusion. Hence, no case is set forth to sustain the impugned order, which is hereby *set aside* and the matters are remanded back to the Appellate Tribunal for adjudication afresh in accordance with law. Office to place a copy hereof in the connected reference.

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

Asif