

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 575 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection
2. For hearing of CMA No.2738/2024
3. For hearing of main case
4. For hearing of CMA No.2739/2024

31.03.2026

Mr. Khalilullah Jakhro, advocate for the applicant

Following questions of law had been proposed for determination :

1. Whether the impugned judgment of the learned Customs Appellate Tribunal is legally sustainable when the Tribunal failed to record proper reasoning and independent findings while deciding the appeal, thereby rendering the judgment a non-speaking order?
2. Whether the learned Customs Appellate Tribunal was justified in law to set aside the Order-in-Original merely on the ground that it was a non-speaking order, without examining the merits of the case, evidence on record, and statutory violations established in the adjudication proceedings?
3. Whether the learned Tribunal misdirected itself in law by declaring the Order-in-Original as "blind" despite the fact that the adjudicating authority had recorded findings regarding mis-declaration of PCT classification and evasion of customs duty and taxes, attracting Section 32 of the Customs Act, 1969?
4. Whether the Tribunal acted contrary to the scheme of appellate jurisdiction under Section 194 of the Customs Act. 1969, by remanding the case instead of deciding the controversy on merits, despite the availability of complete record before it?
5. Whether the Tribunal failed to appreciate that mis-declaration of PCT classification leading to evasion of duties and taxes attracts Section 32(1), 32(2) and 32(3A) of the Customs Act, 1969, read with Section 156(1) (1) and 156(1)(14) ibid?
6. Whether the learned Tribunal erred in law by ignoring the findings of the Directorate of Post Clearance Audit (PCA) regarding mis-declaration of Thermoplastic Rubber imported by the respondent, which resulted in short payment of customs duty, sales tax, additional sales tax and income tax amounting to Rs. 18,645,607/-?
7. Whether the Tribunal failed to consider that the imported goods were correctly classifiable under PCT Heading 4005.1090, and therefore the importer was not entitled to the benefit of SRO 11251/2011 dated 31.12.2011, which was wrongly availed by declaring the goods under PC 4002.9900?

8. Whether the Tribunal erred in law in setting aside the entire adjudication order instead of exercising its appellate jurisdiction to decide the correct classification of the goods and legality of the duty demand itself"
9. Whether the impugned judgment of the Tribunal suffers from misleading and non-reading of material evidence, rendering the remand order legally unsustainable under the Customs Act, 1969?
10. Whether the Tribunal could legally remand the matter without recording any findings on the core issues of classification, applicability of SRO 1125(1)/2011, and liability under Section 32 of the Customs Act, 1969?
11. Whether the impugned judgment of the Tribunal is contrary to law and the settled principle that appellate forums should decide the controversy on merits where the record is complete. instead of remanding the matter unnecessarily?

Learned counsel places courier tracking report on record which demonstrates that service has been effected upon the respondent.

Learned counsel states that notwithstanding the aforementioned questions, matter prima facie not been adjudicated in accordance with law or at all by the learned Tribunal and the impugned judgment is also devoid of due discussion and / or deliberation. He states that the tribunal is the last fact-finding forum in the statutory hierarchy and such a perfunctory attitude ought not to be sustained insofar as a final Appellate judgment is concerned. Learned counsel states that it is in the interest of justice and revenue let the impugned judgment be set aside and the matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law. Order accordingly.

A copy of this decision may also be sent under the seal of this Court and signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969.

Judge

Judge