

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
Special Customs Reference Application No.97 of 2025

DATE

ORDER WITH SIGNATURE OF JUDGE

Hearing of case / Priority

1. For order on office objection
2. For hearing of main case
3. For hearing of CMA No.861/2025

02.04.2026

Mr. Kanji Mal Meghwar, advocate for the applicant

Per learned counsel, appeal before the Appellate Tribunal was 122 days' time barred, however, the same was not considered or appreciated by the forum and no importance was given to such aspect before the Appellate Tribunal. Learned counsel further states that in addition to the foregoing, respondent has not even appeared before the adjudicating officer.

Notwithstanding the foregoing, learned counsel states that the impugned judgment has been rendered without any independent discussion deliberation and / reasoning and cannot be considered a speaking order. Learned counsel states that the Appellate Tribunal has rendered the judgment in a perfunctory manner and the same is not befitting the last fact finding forum in the statutory hierarchy.

Learned counsel places statement on record demonstrating that service has been effected through courier, hence, the same is held good.

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 judgment 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 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 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