

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

**SCRA 1042 of 2024**

---

DATE	ORDER WITH SIGNATURE OF JUDGE
------	-------------------------------

---

1. For hearing of main case
2. For hearing of CMA No.4697/2024

**21.04.2026**

Mr. Faheem Raza Khuhro, advocate for the applicant  
Ms. Dilkhurram Shaheen, advocate for respondent

Learned counsel for the applicant demonstrates that the impugned order is prima facie devoid of any independent discussion, deliberation or reasoning. He demonstrates that mere four pages of reproduction have culminated in a dissonant order whereby the alleged offence of smuggling appears to have been condoned un-adjudicated. He states that insofar as any offending goods are concerned the judgment has been set aside and matter remanded back to the learned Tribunal vide order dated 22.12.2025 in SCRA 992 of 2024. Learned counsel states that this is a consequence reference where vehicle was an issue. He seeks that since the subject matter has already been remanded back and insofar as smuggled goods are concerned it is actually corollary smuggling for this SCRA to meet the same fate.

Learned counsel for the respondent remains unable to dispel or distinguish the aforesaid. In view hereof, the impugned judgment is set aside and matter is remanded back to the learned Tribunal for adjudication afresh in accordance with law.

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