

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

**SCRA 743 of 2024**

---

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

---

1. For orders on office objection No.3 & 25
2. For orders on CMA No.3241/2024
3. For hearing of main case
4. For hearing of CMA No.3240/2024

**13.05.2026**

Mr. Rana Sakhawat Ali, advocate for the applicant

Notwithstanding the question before the court learned counsel states that in the same matter earlier judgment had been rendered by a Division Bench, favouring the applicant. The same is available at page 59. Learned counsel states that subsequently the impugned judgment has been rendered by the Single Bench by taking contrary view and states that the same is not sustainable.

Learned counsel for the applicant places statement along with courier receipt to demonstrate that service has been effected on the respondent. He also places court fees on record which is taken on record.

Prima facie this is a case of conflicting judgments and that also rendered in a manner as stated aforesaid. Learned counsel states that the manner in which the impugned judgment has been rendered is contrary to the settled law, therefore, it may be just and proper to set aside the impugned judgment and remand back the matter 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

Amjad