

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 37 of 2018

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of main case.
- 2. For hearing of CMA No.302/2018.

01.10.2026

Mr. Muhammad Khalil Dogar, advocate for the applicant.

While numerous questions have been proposed, it is demonstrated from the impugned judgment that Appellate Tribunal having declared the SRO 499(I)/2009 is ultra vires. Learned counsel states that no such power vested with the Appellate Tribunal and such exercise is prima facie colorable. Learned counsel states that it is in the interest of justice and revenue for the impugned judgment, which is even otherwise not a speaking order and fails to deliberate and discuss the issues there before, be set aside and the matter be remanded back to the Appellate Tribunal for adjudication afresh in accordance with law. Plea appears well reasoned. Order accordingly.

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(10) of the Customs Act, 1969.

Judge

Judge