

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

I.T.R.A. No. 214 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For orders on office objection.
- 2. For hearing of main case.
- 3. For hearing of CMA No.1975/2026.

01.10.2026

Mr. M. Juman Bachal Buriro, advocate for the applicant.

Rana Sakhawat Ali, advocate files power on behalf of the respondent, which is taken on record.

It is jointly pointed out that the applicant had remained absent from original adjudicating authority, therefore, the correct course of action for learned Tribunal ought to have remanded the matter to the original authority. Order dated 07.08.2025 passed in SCRA Nos.752 & 753 of 2024 is placed on record to demonstrate that in identical cases, the matter has been dealt with by setting aside the impugned judgments and remanding the matter to the learned adjudicating authority for decision afresh. The order reads as follows:

“Through these Reference Applications, the Applicant has impugned judgment dated 15.08.2024 passed in Customs Appeal Nos.K-2648 & 2649 of 2024 by the Customs Appellate Tribunal, Bench-I, Karachi, proposing various questions of law; however, at the very outset after briefly hearing the learned Counsel and after going through the record and question No. 2, we have noticed that the Respondents in whose favour, the Tribunal has passed the impugned order had never appeared before the adjudicating authority as reflected from the Order-in-Original No. 02/2024-25 dated 01.07.2024, whereas, the Tribunal has considered the contention of the Respondents including documents which were never presented before the original authority and based on that has overturned a finding of fact recorded at the original stage that foreign origin cloth (seized goods) imported into Pakistan were smuggled; hence, were liable for outright confiscation.

While confronted it is contended by the Counsel for Respondents that no show cause notices were ever issued to the present Respondents, therefore, they could not appear before the Adjudicating Authority; however, if that be the case, then the Tribunal ought to have remanded the matter to the original authority for examining the contention of the Respondents, as the Order-in-Original was an ex-parte order. In the circumstances, the impugned order of the Tribunal and Order in Original are hereby set-aside and the matter is remanded to the concerned adjudicating authority before whom the Respondents shall appear and place all material and documents which they had relied upon before the Tribunal; whereafter, the said authority shall pass appropriate

Order-in-Original expeditiously in accordance with law preferably within a period of 30 days from today.

These Reference Applications are allowed in the above terms. Office to place copy of this order in the connected case.”

As it is jointly stated that this reference may also be disposed of for the same reasons and upon the same terms as aforesaid. 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 Appellate Tribunal, as required per section 133(8) of the Income Tax Ordinance, 2001.

Judge

Judge

M. Khan