

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
Special Customs Reference Application No.253 of 2012

DATE:	ORDER WITH SIGNATURE(S) OF JUDGE(S).
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Hearing of Case [Priority]

1. For hearing of main case
2. For hearing of CMA No.1736/2012

01.10.2026

Mr. Abrar Raza Ghumro, advocate for Applicant.

The orders impugned are the appellate order and the order on a rectification application. Learned counsel states that both are non-speaking orders as may be seen from the record and notwithstanding the foregoing the rectification order appears to overturn the final appellate order in derogation as set out by the Honourable Supreme Court in the case of Chaudhry Steel Furnace reported as 2025 SCMR 1505. Learned counsel states that the orders under appeal cannot be considered as speaking orders as there is no independent discussion and/or deliberation of the relevant circumstances and of law. He further states that notwithstanding the perfunctory nature of the orders, the second order is *prima facie* inconsistent with the settled law as cited above. He seeks that the impugned orders be set aside and matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law. The plea is well-reasoned. Order accordingly.

A copy of this decision may be sent under seal of this Court and the signature of the Registration to the learned Customs Appellate Tribunal, as required per section 196(10) of the Customs Act, 1969.

Judge

Judge