ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 308 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For order on office objection No.6.
2. For hearing of main case.
3. For hearing of CMA No. 1789/22 (stay)

12.10.2026

Sardar Muhammad Azad Khan, advocate for the applicant.
Mr. Mohsin Ali, advocate holding brief for Mr. Waqar Ali, advocate for the respondent.

While numerous questions of law had been proposed, it is pointed out that three (3) appeals have been decided vide a common impugned order devoid of any independent adjudication etc. In such regard, learned counsel states that the impugned order *prima facie* is not a speaking in nature. Notwithstanding foregoing, learned counsel states that the impugned order has been authored by a learned Single Member Bench *prima facie* in contravention of statutory pecuniary jurisdiction. Learned counsel states that the impugned order is not sustainable, therefore, the same may be set-aside and matter be remanded back to the learned Tribunal for adjudication afresh by a Division Bench in accordance with the law. Order accordingly.

A copy of this order 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

Ayaz p.s.