ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 756 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

Hearing/Priority Case.

1. For order on office objection.
2. For hearing of main case.
3. For hearing of CMA No. 3353/2024.

13.10.2026

Mr. Faheem Raza Khuhro, advocate for the applicant.

Learned counsel for the applicant states that the impugned order is *prima facie* perfunctory in nature and is devoid of any independent discussion or deliberation of the *lis*. He demonstrates from the record that six paragraphs of reproduction lead to an unqualified paragraph of conclusion. He states that the same is not befitting the last fact-finding forum in the statutory hierarchy. Learned counsel seeks that the impugned order is non-speaking in nature, hence, the same may be set aside and the matter be remanded back to the learned Tribunal for adjudication afresh. 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.