

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 61 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For order on office objection.
- 2. For order on CMA No. 561/25.
- 3. For hearing of main case.
- 4. For hearing of CMA No. 562/25.

09.09.2026

Sardar Zafar Hussain, advocate for the applicant.

Sardar Muhammad Ishaque, advocate files power on behalf of respondent, which is taken on record.

Following question had been framed for determination:-

"Whether the Customs Appellate Tribunal has grossly erred in law by giving contradictory findings in its two orders, including the impugned order, on the same Order-in-Original, in separate appeals filed by the respondent importer and the Collectorate?"

Learned counsel demonstrates from the record that the findings of the learned Tribunal of earlier bench of same members has been disregarded. He states that even otherwise the contradictory findings in arising out of the same facts and circumstances cannot be sustained.

Per orders of substituted service, the same was effected through publication. On a subsequent date, counsel appeared on behalf of respondent and sought time and it was at his request, a fixed date was given. Today, Sardar Muhammad Ishaq, advocate appears and seeks more time. Respectfully, no case is made out to perpetuate this reference indefinitely.

The contentions of the applicant have been demonstrated from the record and the same have not been controverted on behalf of the respondent, therefore, the question is answered in favour of the applicant department, impugned judgment is set-aside and matter is remanded to the learned Tribunal for *de novo* adjudication in accordance with law. Reference stands disposed of in the above terms.

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