

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 864, 865 & 866 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
------	----------------------------------

1. For hearing of main case.
2. For hearing of CMA No. 992/23.

10.09.2026

Mr. Khalid Mehmood Rajpar, advocate for the applicant.

Per learned counsel these appeals have been decided by a common order without any independent discussion and/or deliberation with respect to the individual facts and circumstances of the cases. Learned counsel states that the impugned judgment is *prima facie* perfunctory on such count alone. Learned counsel further states that admittedly certain vehicles also contained tampered chassis, however, said factum has been disregarded by the learned Tribunal in derogation of judgment of the Supreme Court in the *Muhammad Ishaq* reported as PTCL 2026 CL. 134. Learned counsel further states that even notwithstanding all these objections, the impugned judgment has been authored by a learned Single Judge thus violating the statutory pecuniary jurisdiction. Learned counsel states that it may be just and proper for the impugned judgment to be set-aside and matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law by a learned Division Bench of the Tribunal. 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. Office is instructed to place copy of this order in the connected file.

Judge

Judge