ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

S.C.R.A. No. 439 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

Hearing of Case.

1. For order on office objection.
2. For hearing of main case.
3. For hearing of CMA No. 141/2024.

10.11.2026.

Mr. Khalid Mehmood Rajpar, advocate for the applicant.

While numerous questions of law have been proposed for determination, learned counsel states that for the present purposes, it may suffice to press the following question:-

i. Whether in consideration of the threshold of duty and taxes. exceeding rupees five (5) million, the impugned judgment as passed by the Appellate Tribunal is not without jurisdiction, lawful authority and violative of the provisions of sub section (4) of Section 194-C of the Customs Act, 1969?

Learned counsel demonstrates that pursuant to order for the substituted service, service has been effected through publication and the relevant excerpt of the newspaper is on file.

He refers to the Order-in-Original etc. to demonstrate that the learned Single Member Bench appears to have grossly violated the statutory pecuniary jurisdiction. Under the circumstances, he seeks that the impugned judgment be set-aside and matter be remanded back to the learned Tribunal for adjudication afresh by a Division Bench thereof 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.