ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 358 of 2013

DATE	ORDER WITH SIGNATURE OF JUDGE

1. For order on CMA No. 1372/19.
2. For hearing of main case.
3. For hearing of CMA No. 222/2013.

11.11.2026.

Mr. Aamir Raza, advocate for the applicant.

Per learned counsel, the impugned judgment is perfunctory in nature and is devoid of any independent discussion or deliberation of the *lis* therebefore. He points out that the issue is adjudicated in the Order-in-Original that has not been considered by the learned Tribunal and the conclusion is rested primarily on ancillary criminal proceedings. Learned counsel states that the same is *prima facie* inconsistent with the law as each case is supposed to be decided on its own peculiar facts and circumstances and in consonance with the law. He further points out that the learned Tribunal has failed to even consider the evidence that was led and has merely rested its conclusion on unqualified surmises and conjectures.

The Appellate Tribunal is the last fact finding forum in the statutory hierarchy, therefore, it is incumbent to render independent deliberations and findings on each issue. The manner in which the appeals in general are to be addressed has been emphasized by the Supreme Court in the judgment reported as 2019 SCMR 1626. This High Court has consistently maintained that the Appellate Tribunal is required to proffer independent reasons and findings, and in the absence thereof a perfunctory order could not be sustained. Reliance is placed on the judgment dated 02.10.2024 in SCRA 1113 of 2023 and judgment dated 27.08.2024 in SCRA 757 of 2015. Earlier Division Bench judgments have also maintained that if the impugned order is discrepant in the manner as aforesaid, the correct course is to remand the matter for adjudication afresh. Reliance is placed on the judgment dated 10.12.2024 in ITRA 343 of 2024.

We are of the considered view that the impugned judgment could not be considered to be a speaking order and is *prima facie* devoid of relevant discussion and deliberation. The entire order is crowned with a dissonant conclusion. Therefore, no case is set forth to sustain the impugned judgment and the same is hereby *set aside*; the matter is remanded back to the Appellate Tribunal for adjudication afresh per the law.

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.