ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 72 of 2018
SCRA 73 of 2018

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For orders on office objections.
2. For hearing of CMA No.47/2019.
3. For hearing of main case.
4. For hearing of CMA No.48/2019.

12.11.2026

Mr. Zulfiqar Ali Arain, advocate for the applicant.

Learned counsel proposes following question for determination:

> "Whether the learned Appellate Tribunal impugned order is well reasoned and speaking or on the face of it, is clear misinterpretation of the sprit of section 187 of the Customs Act, 1969 as well as the general principal of evidence as envisaged in Articles 117, 119 and 121 of Quanoon-e-Shahadat, 1984?"

Learned counsel demonstrates from record that petroleum stated to have been procured from Hascol Petroleum has clearly been disavowed by the said company. He refers to paragraph 13 of the Order-in-Original, available at page 69 and penultimate paragraph available at page 83 of court file. Learned counsel states that the judgment has been over turned in complete disregard of the law and while ignoring the findings sifted through adjudication. In order to further augment his submissions, he refers to paragraph 14 of the Order in Original to demonstrate that petrol pump that had stated to have been the source of the petroleum had also confirmed that no such transaction was undertaken by them and any invoice etc issued in their name is fake and fabricated. Learned counsel states that actual lis before the Appellate Tribunal was never deliberated and the entire impugned judgment is predicated on conjectures and surmises and on unrelated observations.

The Appellate Tribunal is the last fact finding forum in the statutory hierarchy, therefore, it is incumbent upon the same to render independent deliberations and findings on each issue. The manner in which the appeals in general are to be addressed to be emphasized by the Supreme Court in judgments reported as 2019 SCMR 1726. This High Court has consistently maintained that the Appellate Tribunal is required to possess independent reasons and findings and in the absence thereof a perfunctory order could not be sustained. Reliance is placed on judgment dated 02.10.2024 in SCRA 1113 of 2023 and judgment dated 27.08.2024 in SCRA 757 of 2015. Earlier Division Bench judgment has also maintained that if the impugned order is discrepant in the manner as aforesaid even grant to remand the matter for adjudication afresh. Reliance is placed on judgment dated 10.12.2024 in ITRA 342 of 2024.

We are of the considered view that the impugned judgment could not be treated to be a speaking order prima facie devoid of relevant discussion and deliberation. In view hereof, the impugned judgment is

hereby set aside and the matter is remanded back to the Appellate Tribunal for adjudication afresh.

A copy of this decision 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 hereof in the connected file.

Judge

Judge

Khuhro/PS