ORDER SHEET

THE HIGH COURT OF SINDH KARACHI

SCRA No. 302 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For hearing of main case.
2. For hearing of CMA No. 1261 of 2024.

12-11-2026

Mr. Khalid Mahmood Rajpar, advocate for applicant.

Learned counsel states that while numerous questions of law have been proposed for determination, it would suffice to submit for the present purposes that the impugned judgment is entirely perfunctory in nature and has failed to consider and deliberate the lis there before. Learned counsel states that the findings of the forum below and the uncontroverted facts, including the fact that the documentation relied upon was fake as borne from the certification available at page-53 of the file, were disregarded and the impugned judgment has been rendered on ancillary unmerited consideration. Learned counsel refers to paragraph-14 of the impugned judgment, wherein the FSL report in itself was disregarded for no apparent reason whatsoever. In view hereof, it is stated that the impugned judgment is prima facie perfunctory in nature and not befitting the last fact finding forum in the statutory hierarchy.

The Appellate Tribunal is the last fact-finding forum in the statutory hierarchy; therefore, it is incumbent upon it 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 1726. 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 any independent reasoning etc. The entire judgment comprises essentially of reproduction and is crowned with a dissonant conclusion. Hence, no case is set forth to sustain the impugned judgment, which is hereby *set aside* and the matter is remanded back to the Appellate Tribunal for adjudication afresh in accordance with law.

A copy of this decision may be sent under 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

SADAM