

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 283 of 2022
Alongwith
Special Customs Reference Applications 284 and 285 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For orders on CMA No.2269/2023
- 2. For hearing of main case
- 3. For hearing of CMA No.1628/2022

08.10.2025

Mr. Khalid Rajpar, advocate for the applicants

Mr. Madan Lal, advocate files vakalatnama on behalf of respondent, which is taken on record.

Per learned counsel, the impugned judgment has been rendered in a perfunctory manner and is devoid of any independent appreciation of facts and/or reasoning. Counsel state that the same is not befitting the last fact-finding forum in the statutory hierarchy.

By consent, the impugned judgment is *set aside* and the matter is remanded back to the learned Tribunal for adjudication afresh in accordance with law.

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(5) of the Customs Act, 1969.

Office is instructed to place a copy of this order in the connected SCRA's listed above.

Judge

Judge