

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 882 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
------	----------------------------------

- 1. For orders on office objection.
- 2. For hearing of main case.
- 3. For hearing of CMA No.3934/2024.

15.10.2025

Mr. Zulfiqar Ali Arain, advocate for the applicant.

Bailiff report demonstrates service is held goods. The applicant has impugned the judgment dated 16.09.2024 rendered by the learned Appellate Tribunal in Customs Appeal No.H-2537/2024. Learned counsel demonstrates that the impugned judgment comprises solely of reproduction culminating in dissonant conclusion. Learned counsel states that there is no independent discussion or deliberation of the pertinent facts and circumstances in the impugned judgment and the same is not befitting the last fact finding forum in statutory hierarchy. Learned counsel relies upon the judgments dated 02.10.2024 in SCRA 1113 of 2023, and dated 27.08.2024 in SCRA 757 of 2015 to state that the judgment demonstrably in the manner as stated aforesaid could not be sustained. He further relies on judgment dated 10.12.2024 in ITRA 342 of 2024 to state that the judgment is suffering from infirmity as stated above, has to be set aside and remanded for adjudication afresh. Counsel states that present impugned judgment falls squarely within the purview of orders cited supra, hence, it may be just and proper for the subject judgment to be set aside and matter be remanded back to the Appellate Tribunal for adjudication afresh. Order accordingly.

SCRA stands disposed of. 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.

Judge

Judge