

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRAs 1642 to 1668 of 2023
SCRAs 1690 to 1710 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection.
- 2. For orders on CMA No.459/2023.
- 3. For hearing of main case.

27.10.2025

Mr. Waseem Ahmad Malik, advocate
Mr. Muhammad Siddique, advocate
Mr. Khalilullah Jakhro, advocate
Mr. Khalid Rajper, advocate

Per learned counsel, a pivotal question for determination is the issue of time barred adjudication. The question arising is whether impugned orders in original were hit by the bar of limitation, prescribed vide section 179(3) of the Customs Act, 1969. It is demonstrated that the said issue has been addressed in the perfunctory manner by the learned Appellate Tribunal and it has even been erroneously observed that *no order related to payment of revenue to the exchequer could be scrapped merely on account of being time barred*. It is submitted that the applicable law has recently been amplified by a five member Bench of the Supreme Court in *Wak Limited Multan Road Lahore vs. Collector Central Excise and Sales Tax Lahore (now CIR, LTU Lahore)* reported as 2025 SCMR 1280 and any finding contrary thereto cannot be sanctioned.

Notwithstanding the foregoing, it is demonstrated that the impugned judgments could not be considered to be speaking orders and are *prima facie* devoid of the relevant discussion and deliberation. It is submitted that the Appellate Tribunal is the last fact finding forum in the statutory hierarchy, therefore, it is incumbent thereupon 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 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 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 judgment dated 10.12.2024 in ITRA 343 of 2024.

In view hereof, it is submitted that it may be in the interests of justice and all parties concerned that the respective impugned judgments be set aside and matters be remanded back to the Appellate Tribunal for adjudication afresh. Order accordingly. The learned tribunal may be pleased to deliberate the issue of limitation at the very onset and determine the same per law; thereafter the merits may be considered as warranted.

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 copy hereof in the connected files.

Judge

Judge

Khuhro/PS