

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**

Special Customs Reference Application No. 344 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
	1. For hearing of CMA No. 1303/2020. 2. For hearing of main case. 3. For hearing of CMA No. 1304/2020.

**03.11.2025**

Mr. Khalid Mehmood Rajper, advocate for applicant.

It is demonstrated from the record that order dated 14.10.2025 has been complied with and service has been effected through publication.

Learned counsel states that the reason this reference was preferred, was because the learned Tribunal was unable to independently discuss or deliberate upon the issues and decide the matter in accordance with law. He states that the Tribunal is the last fact-finding forum in the statutory hierarchy, and it is imperative that any order rendered be a speaking order, so as to protect the interests of all concerned. He states that it would be in the interest of all parties concerned that the impugned order be set-aside and matter be remanded for adjudication afresh in accordance with law. Order accordingly.

A copy of this order 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