

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 1026 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For hearing of CMA 1785/2023.
- 2. For hearing of main case.
- 3. For hearing of CMA 1784/2023.

03.11.2025

Sardar Zafar Hussain, advocate for the applicant.

Rana Sakhawat Ali, advocate files power on behalf of the respondent, which is taken on record. He states that in identical matters the impugned judgment has been set-aside and matter remanded for adjudication afresh. He places copy of order dated 22.09.2025 in SCRA No.415/2018, which reads as below:

“22.09.2025

Mr. Khalid Mehmood Rajpar, advocate for the applicant

Mr. Rana Sakhawat Ali, advocate for respondent

The reference assails judgment dated 30.08.2018, rendered by the learned Customs Appellate Tribunal at Karachi in Customs Appeal No.K-448/2018.

In essence, the case is of an invoice being retrieved from the container which was inconsistent with the declaration. Learned counsel for the department draws attention to paragraph 19 to argue that evidence ought not to be disregarded on mere conjectures. Learned counsel for respondent states that while the paragraph referred to supra maybe relevant, however, the other grounds have also been employed by the tribunal as noted in paragraph 11.

It is jointly stated that without prejudice to the respective stance of the parties it would be just and proper for the impugned judgment to be set aside and remanded back to the learned Tribunal for adjudication afresh in 'accordance with law. Order accordingly.

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.”

It is jointly stated that the present reference may be disposed of in the same terms. Order accordingly.

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

M. Khan