

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

Special Customs Reference Application No. 921 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For order on office objection No. 25.
- 2. For hearing of CMA No. 1214/2023 (Exemption)
- 3. For hearing of main case.
- 4. For hearing of CMA No. 1215/2023. (stay)

**04.11.2025**

Mr. Khalid Rajpar, advocate for the applicant.

Learned counsel places courier tracking report on record demonstrating that notice has been effected.

Learned counsel refers to paragraph-18 of the order-in-original and demonstrates therefrom that the case was of under invoicing and concealment of actual value and commercial invoices. He demonstrates therefrom that the assessee had been found to have uploaded fake invoices in respect of goods declarations thereby suppressed and concealed the actual value of the equipment from customs authority. He states that the said issue completely disregarded by the learned Tribunal and which has allowed the appeal of the assessee rested on extraneous considerations without even discussing the actual controversy. He states that such a slipshod judgment is not befitting the last fact-finding forum in the statutory hierarchy.

The Appellate Tribunal is the last fact finding forum in the statutory hierarchy, therefore, it is incumbent 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 the 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 the 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 the judgment dated 10.12.2024 in ITRA 343 of 2024.

In view of aforesaid, it may be just and proper that the impugned judgment 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

Ayaz p.s.