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

## **Special Customs Reference Application 290 of 2014**

DATE

ORDER WITH SIGNATURE OF JUDGE(S)

- 1. For hearing of main case
- 2. For hearing of CMA No.2016/2014

## 25.09.2025

Mr. Muhammad Faheem, advocate for the applicant

This reference is pending since 2014 and notice has been repeatedly issued, however, the respondent opted to remain unrepresented.

The reference impugns order dated 14.02.2014, rendered by the learned Customs Appellate Tribunal in Customs Appeal No.H-3171 of 2013. The case is that of smuggling, however, learned Tribunal has been pleased to allow the unconditional release of the consignment without any deliberation upon the documentation / evidence or the lack thereof. It is noted that despite the Tribunal being a last fact finding forum in the statutory hierarchy the factual aspect has been dealt with in a perfunctory manner and under no circumstances the impugned order be considered to be speaking order.

Learned counsel states that it would be just and proper for the impugned order to be set aside and the matter 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

Judge

Judge