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

SCRA 1807 of 2023

DATE

ORDER WITH SIGNATURE OF JUDGE(S)

- 1. For orders on office objection
- 2. For hearing of main case
- 3. For hearing of CMA No.4964/2023

## 02.12.2025

Mr. Irfan Mir Halepota, advocate for the applicant

Per learned counsel, the impugned order is perfunctory in nature and is devoid of any independent discussion or deliberation. He states that a time barred appeal was entertained without any deliberation of reasons condoning the delay. He further adds that while the Tribunal upheld the charge of smuggling, however, inexplicably extended the option of redemption fine etc.

On 04.11.2025 respondent counsel had entered an appearance and sought time, however, despite fixed date having been given respondent remains unrepresented. Learned counsel states that the impugned judgment is absolutely devoid of any independent discussion and / or deliberation and even otherwise reaches a conclusion prima facie contrary to the law. He states that the same is not befitting the last fact-finding forum in the statutory hierarchy. Learned counsel states that it may be just and proper for the impugned judgment to be set aside and the matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law. Order accordingly.

A copy of this decision may also 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