

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 139 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
	<div>1. For order on Office Objection No.26.</div> <div>2. For hearing of CMA No. 824/2020.</div> <div>3. For hearing of main case.</div> <div>4. For hearing of CMA No. 825/2020.</div>

02.12.2025

Mr. Khalid Rajper, advocate for the applicant.

Per learned counsel for the applicant, the respondent paid the relevant duty and taxes, however, subsequently assailed the levy before the FTO. The FTO was pleased to dispose of the matter with directions to adjudicate the matter after providing opportunity of hearing to the respondent. Per record, despite three opportunities the respondent failed to appear before the adjudicating officer, however, assailed the order-in-original before the Collector and subsequently before the Appellate Tribunal. Learned counsel states that single member order impugned is devoid of any independent appreciation of facts and circumstances and disregard the settled law. He states that instead of sending the matter back for adjudication or even doing so itself the Tribunal was pleased to give the benefit of being absent before the adjudicating officer to the respondent itself. He also refers to paragraph 17 to demonstrate that the learned Tribunal has dwelled upon extraneous issue and subject matter there before and completely disregarded the pecuniary circumstances of the case.

Notice has been served and a counsel had appeared on behalf of the respondent on the last date and had sought time. At his request, time was granted, however, the respondent remains unrepresented today without any intimation or justification.

Learned counsel states that in view of the plea noted *supra*, the impugned judgment cannot be sustained. He states that the learned Tribunal is the last fact-finding forum in the statutory hierarchy and dealing with the facts and law in such perfunctory manner ought not to be sustained. He relies upon the judgment reported as 2019 SCMR 1626, judgment dated 02.10.2024 in SCRA 1113 of 2023 and judgment dated 27.08.2024 in SCRA 757 of 2015. Learned counsel seeks that it would be just and proper for the impugned judgment to be set-aside for the reasons cited above and matter be remanded to the learned Tribunal for adjudication afresh. 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