

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

Special Customs Reference Application 1272 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection(s).
- 2. For hearing of Main Case.
- 3. For hearing of CMA No.3011/2023.

**10.12.2025**

Mr. Muhammad Khalil Dogar, advocate for the applicant,.  
Mr. Bilawal Solangi, advocate for the respondent.

Per learned counsel the impugned judgment is not a speaking order as it contains no independent discussion or deliberation. Learned Counsel states that the tribunal has rendered the judgment in a perfunctory manner and the same is not befitting the last fact-finding forum in the statutory hierarchy. He further states that it is contrary to the judgment of the Honourable Supreme Court in the case of *Director of Post Audit Clearance vs. Nestle Pakistan Limited (Civil Petition 70K of 2023)* and connected matters.

Per learned counsel the impugned order is prima facie discrepant in terms of the reasoning stated above, however, it would be in the interest of all the parties concerned, the impugned order may be set-aside and matter may be remanded back to the learned Tribunal for adjudication afresh. Learned counsel for the respondent disagrees to the aforesaid.

The Appellate Tribunal is the last fact-finding forum in the statutory hierarchy; therefore, it is incumbent upon it 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 1726. 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.

We are of the considered view that the impugned judgment could not be considered to be a speaking order and is *prima facie* devoid of any independent reasoning etc. The entire judgment comprises essentially of reproduction and is crowned with a dissonant conclusion. Hence, no case is set forth to sustain the impugned judgment, which is hereby *set aside* and the matter is remanded back to the Appellate Tribunal for adjudication afresh in accordance with law.

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

M. Khan