

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

**SCRA 05 of 2021
SCRA 481 of 2022**

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For orders on office objection No.25
2. For hearing of CMA No.84/2021
3. For hearing of main case
4. For hearing of CMA No.88/2021

18.12.2025

Mr. Khalid Mehmood Rajpar, advocate for the applicant

Per learned counsel, the impugned judgment is an order of a single bench of learned Tribunal, which *prima facie* is inconsistent with the division bench order, which is subject matter of SCRA 481/2022.

Learned counsel places courier tracking report on record which demonstrates that service has been effected upon the respondent. Learned counsel demonstrates from the record that two orders emanating in respect of same question of law have inconsistent findings. He states that even an order of division bench is binding upon a subsequent division bench, however, in the present circumstances the law has not been followed. Learned counsel states that it may be just and proper and in the interest of consistency of justice for the impugned orders to be set aside and the matters be remanded back to the learned Tribunal for adjudication afresh in accordance with law. Contentions raised appear reasonable and in conformity with law. Order accordingly.

A copy of this decision may also be sent under the seal of this Court and signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969. Office is instructed to place copy of this order in connected matter.

Judge

Judge

Amjad