

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

Special Customs Reference Application 50 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection.
2. For hearing of Main Case.
3. For hearing of CMA 186/2024.

23.12.2025

Mr. Amir Ali Shaikh, advocate for the applicant.

Per learned counsel, the appeal before the Tribunal was time barred for more than 70 days, however, without addressing this issue, the judgment has not only been rendered, but that too in favour of the respondent. He states that the same *prima facie* offends the settled law by way of order dated 14.05.2024 rendered by a Division Bench of this Court in ITRA No. 400 of 2023

Without prejudice to the aforementioned, the impugned judgment cannot be considered to be a speaking order and has been rendered in a perfunctory manner without independent deliberation of facts and circumstances.

Learned counsel for the applicant demonstrates from the record that service has been effected through publication and the relevant newspaper excerpt has already been placed on record.

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