

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

Special Customs Reference Application 1033 of 2024

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DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection 26.
2. For hearing of CMA 4612/2024.
3. For hearing of Main Case.
4. For hearing of CMA 4613/2024.

**23.12.2025**

Sardar Zafar Hussain, advocate for the applicant.

Per learned counsel, this is a case of found invoices, which is squarely covered by Division Bench judgment of this Court reported as 2025 PTD 695. Learned counsel further states that the impugned judgment is comprised of merely reproduction and is devoid of any independent deliberation or analysis and the same is not befitting the last fact-finding forum in the statutory hierarchy.

On the last date, Mr. Muhammad Ishaq, advocate sought time to file power on behalf of the respondent. Same request is being made today.

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