

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 75 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For hearing of main case
- 2. For hearing of CMA No.6235/2019
- 3. For hearing of CMA No.6236/2019

18.11.2025

Mr. Tahir Khalil Dogar advocate holds brief for Mr. Muhammad Khalil Dogar, advocate for the applicant

Per learned counsel the impugned order is entirely unsubstantiated and perfunctory in nature. He states that the order is predicated on the observation that the show cause notice did not allege the Goods being smuggled. He refers to the show cause notice available at page 39 to demonstrate that on the very first page in the third line the allegation of smuggled /non-duty paid is available. He states that even otherwise the impugned order is predicated on reproduction or argumentative case, law and devoid of any independent deliberation and / or reasoning.

Learned counsel has placed courier tracking report on record, which demonstrates that notice has been served upon the respondent.

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 1626. 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 signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969.

Judge

Judge

Amjad