

Order Sheet  
IN THE HIGH COURT OF SINDH KARACHI  
**Special Customs Reference Application No. 1094 of 2024**

Date	Order with Signature of Judge
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Hearing/Priority

1. For order on office objection Nos.07 & 09
2. For order on CMA No.4914/2024 (exemption)
3. For hearing of main case
4. For order on CMA No.4915/2024

**24.12.2025**

Mr. Aamir Ali Shaikh, advocate for applicant

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Per learned counsel, four independent appeals have been decided vide a common judgment without any independent discussion or deliberation on the respective facts and circumstances and / or law. Learned counsel demonstrates that the impugned judgment comprises solely of reproduction culminating in dissonant conclusion. Learned counsel submits that impugned judgment has been rendered in a perfunctory manner and the same could not be terms as a speaking order.

Learned counsel for the applicant demonstrates from the record that pursuant to the order herein, service has been affected and he places courier receipt.

The Appellate Tribunal is the last fact finding forum in the statutory hierarchy, therefore, it is incumbent upon the same to render independent deliberations and findings on each issue. The manner in which the appeals in general are to be addressed to be emphasized by the Supreme Court in judgments reported as 2019 SCMR 1726. This High Court has consistently maintained that the Appellate Tribunal is required to possess independent reasons and findings and in the absence thereof a perfunctory order could not be sustained. Reliance is placed on judgment dated 02.10.2024 in SCRA 1113 of 2023 and judgment dated 27.08.2024 in SCRA 757 of 2015. Earlier Division Bench judgment has also maintained that if the impugned order is discrepant in the manner as aforesaid even grant to remand the matter for adjudication afresh. Reliance is placed on judgment dated 10.12.2024 in ITRA 342 of 2024.

We are of the considered view that the impugned judgment could not be treated to be a speaking order *prima facie* devoid of relevant discussion and deliberation. In view hereof, the impugned judgment is hereby set aside and the matter is remanded back to the Appellate Tribunal for adjudication afresh.

A copy of this decision may 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.

J U D G E

J U D G E

Ashraf