

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 789 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on CMA No.1086/2026.
2. For orders on office objection.
3. For hearing of main case.

20.05.2026

Ms. Dil Khurram Shaheen, advocate for the applicant.
Sardar Zafar Hussain, advocate for the respondent.

It is jointly stated that the impugned judgment may be set aside and matter be remanded back to the learned Appellate Tribunal for adjudication afresh in line with settled jurisprudence including judgment of the Supreme Court reported as 2025 SCMR 1912. It is also sought that the Appellate Tribunal may consider whether the show cause notice was time barred or otherwise. Learned counsel seek with these directions impugned judgment may be set aside and matter be remanded back to the Appellate Tribunal. Order accordingly.

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.

Judge

Judge