

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 298 of 2020

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 No.1235/2020.

13.08.2026

Mrs. Masooda Siraj, advocate for the applicant.

Learned counsel states that while numerous questions of law have been proposed, the impugned judgment is prima facie perfunctory in nature as it is devoid of any independent discussion, deliberation or reasoning. Learned counsel demonstrates that seven paragraphs of the reproduction lead to dissonant conclusion in paragraph eight. Learned counsel states that learned Appellate Tribunal is the last fact finding forum in the statutory hierarchy, therefore, onus there upon has demonstrably not been discharged. Learned counsel states that impugned judgment be set aside and the matter be remanded back to the Appellate Tribunal for adjudication afresh in accordance with law. 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(10) of the Customs Act, 1969.

Judge

Judge