

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 125 of 2014

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of main case.
- 2. For hearing of CMA No.740/2014.

17.08.2026

Mr. Muhammad Khalil Dogar, advocate for applicant.

While numerous questions have been proposed for present purposes:

- 1. Whether in terms of Section 194-C of the Act, the Chairman, Appellate Tribunal, without Division Bench having a Member (Technical) also, have jurisdiction to pass order in the appeal?
- 2. Whether the Chairman, as a Single Member, has jurisdiction to disposed of an appeal involving duties, taxes, fine & penalty. amounting more than Rs.500 million?

Learned counsel states that the value of offending goods is in excess of Rs.8.7 million and prima facie well above the threshold above which the Appellate Tribunal is obliged to decide while sitting in Division Bench. Learned counsel states that the impugned order has been rendered by the Single Bench and the same is prima facie inconsistent with law. Learned counsel seeks that the impugned judgment be set aside and the matter be remanded back to the Appellate Tribunal to be proceeded by Division Bench 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