

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
Spl. Fed. Excise Ref. Application No. 263 of 2013

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
1.	For orders on CMA No. 759/2024.
2.	For hearing of main case.
3.	For hearing of CMA No. 1583/2015 (stay)

19.08.2026.

Mr. Adil Saeed, advocate for the applicant.
Mr. Ameer Nausherwan Adil, advocate for the respondent.

Learned counsel for the applicant states that the impugned order is perfunctory in nature and has not independently dealt with the questions of law and facts arising there before. He seeks to demonstrate that despite being the last fact-finding forum in the statutory hierarchy, the impugned order has been rendered in a slipshod manner and has been rested on conjectures and surmises. Learned counsel for the respondent does not controvert the same.

It is sought that the impugned order be set-aside and matter be remanded back to the learned Commissioner (Appeals) for adjudication afresh in accordance with law and pending foregoing, no coercive action be taken against the applicant arising therefrom. Order accordingly.

A copy of this decision may be sent under the seal of this Court and the signature of the Registrar to the Commissioner (Appeals), as required per section 34A (2) of the Federal Excise Act, 2005.

Judge

Judge