

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**

**SCRA 1918 of 2023**

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For orders on office objection
2. For hearing of main case
3. For hearing of CMA No.5490/2023

**06.05.2026**

Mr. Khalid Mehmood Rajpar, advocate for the applicant

Following questions of law had been proposed for determination:

- i. Whether the Appellate Tribunal has rightly appreciated at para 9 of order "Customs Value" determined under 25A(1) ibid for imported goods, and the importer is liable to pay duty and taxes as per notified Valuation Ruling viz-a-viz PCT or 90 days data? Hence the Appellate Tribunal erred in law to decide on data rather than VR in the field. Settled principle in judgment Wasim Radio 2023 SCMR 1716 read with Shamim Amad 2024 TD 736 SHC.
- ii. Whether mis-declaration of description of imported goods comes within meaning of mis-declaration under section 32(1) and 79(1), customs had jurisdiction to recover duties and taxes, discovered to be short-levied, claimed through clearance collectorate, as recently settled in principle by SC in 2025 SCMR 1974.
- iii. Whether the importer deliberately mis-declared the description of the impugned goods instead of the actual description at a much lower value and justly determined the value of imported goods under section 25A vide VR No.1039/2017 dated 09.02.2017?

Notwithstanding the foregoing, he states that the impugned judgment is devoid of an independent reasoning and / or deliberation and cannot be said to be a speaking order. Learned counsel states that the same is not befitting the last fact-finding forum in the statutory hierarchy.

Learned counsel for the applicant places courier tracking report / receipt on record to demonstrate that service has been effected upon the respondent.

The Appellate Tribunal is the last fact-finding forum in the statutory hierarchy; therefore, it is incumbent upon it to render independent deliberations and findings on each issue. The manner in which the appeals in general are to be addressed has been emphasized by the Supreme Court in the judgment reported as 2019 SCMR 1726. This High Court has consistently maintained that the Appellate Tribunal is required to proffer independent reasons and findings, and in the absence thereof a perfunctory order could not be sustained. Reliance is placed on the judgment dated 02.10.2024 in SCRA 1113 of 2023 and judgment

dated 27.08.2024 in SCRA 757 of 2015. Earlier Division Bench judgments have also maintained that if the impugned order is discrepant in the manner as aforesaid, the correct course is to remand the matter for adjudication afresh. Reliance is placed on the judgment dated 10.12.2024 in ITRA 343 of 2024.

We are of the considered view that the impugned judgment could not be considered to be a speaking order and is *prima facie* devoid of any independent reasoning etc. The entire judgment comprises essentially of reproduction and is crowned with a dissonant conclusion. Hence, no case is set forth to sustain the impugned judgment, which is hereby *set aside* and the matter is remanded back to the Appellate Tribunal for adjudication afresh in accordance with law.

A copy of this decision may also be sent under the seal of this Court and signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969.

Judge

Judge

Amjad