

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

Special Customs Reference Application Nos.912 to 914 of 2024

DATE

ORDER WITH SIGNATURE OF JUDGE

Hearing of case (priority)

1. For order on office objections
2. For hearing of main case
3. For hearing of CMA No.4059/2024

07.05.2026

Mr. Muhammad Saad Shafiq Siddiqui, advocate for the applicants
Sardar Zafar Hussain, Advocate for the respondent

It is jointly submitted that the question before the Court is covered by order dated 27.11.2025 in SCRA No.184 of 2025 which reads as follows:

“Per learned counsel the case is that of smuggling and a conveyance being used wholly for such purposes. He states that the respondent did not appear in adjudication, however, the benefit of such truancy has been given him by learned Tribunal. He states that the Impugned judgment is unsustainable in view of the judgments of Supreme Court in the cases of Shahzad vs. The Collector of Customs, MCC, (Preventive), Karachi and another reported as 2025 PTCL 654 and Bashir Ahmed vs. Directorate, Directorate of Intelligence of Investigation (Customs), FBR, Peshawar and another reported as PTCL 2025 CL 425. Notwithstanding foregoing, he states that the impugned judgment is devoid of any independent discussion or deliberation and is merely rested on reproduction leading dissonant conclusion.

Learned counsel has placed tacking report on record to demonstrate that service has been effected.

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 1626. 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.”

Both learned counsel jointly seek that these reference applications may also be disposed of for the same reasons and upon the same terms as aforesaid. Order accordingly. These reference applications are disposed of. Office to place a copy hereof in connected reference application.

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

Asif