

ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 285 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of CMA No.1208/2020.
- 2. For hearing of main case.
- 3. For hearing of CMA No.1209/2020.

29.09.2026

Mr. Khalid Mahmood Rajpar, advocate for the applicant.

Following questions of law had been proposed for determination:

- A. Whether the impugned order passed by the Honourable Appellate Tribunal without examining the goods and declaring them to be not of Indian origin is an act which amounts to violation of import policy order and is not sustainable in law?
- B. Whether it was a case of violation of provision of Section 16 of the Customs Act, 1969 read with Export & Import Controlled Act, 1950 and is in violation of Section 32 of the Customs Act, 1969?
- C. Whether the Honourable Appellate Tribunal wrongly held that it was a case which falls within the ambit of Section 156(1)(9) of the Customs Act, 1969 which stood violated and whether such observation was perverse?

Learned counsel states that the case before the learned Appellate Tribunal was that of importability, hence, outright confiscation had been ordered vide adjudication on the premise that consignment was of prohibited/India origin. Learned counsel states that the learned Appellate Tribunal failed to discuss and/or deliberate the issue of importability in manner befitting the last fact finding forum of the statutory hierarchy and rendered a conclusion that could not be considered a speaking order. Learned counsel states that evidence threshed out in the forums below was entirely side stepped and the relevant law was ignored. Learned counsel states that even otherwise it was improper for the issue of importability to be determined by a Single Member bench. Learned counsel states that the impugned judgment is perfunctory in nature, hence, it may 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