

ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 113 of 2025
SCRA 114 of 2025
SCRA 98 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection.
- 2. For hearing of main case.
- 3. For hearing of CMA No.1268/2026.

29.09.2026

Mr. Aqeel Ahmed Khan, advocate for the applicant.
Mr. Khalid Mahmood Rajpar, advocate for the respondent.

These three references arise out of a common Order-in-Original, dated 21.06.2024. The Single Member Bench adjudicated the appeal arising there from vide judgment dated 13.01.2025 in Customs Appeal No.H-3599/2024. The same was assailed by the department in reference jurisdiction inter alia being inconsistent with law and being non-speaking order. Irrespective thereof, the same Order-in-Original was also appealed in Customs Appeals No.2686/2024 and 2697/2024 and the same were decided vide judgment dated 10.04.2025 without any consideration of the judgment earlier rendered. Learned counsel for the applicant in such regard has contended that underlying adjudication was time barred.

Irrespective of the merits of the respective case, it is stated that inconsistent judgments arising out of the same Order-in-Original are unsustainable, hence, it is jointly sought that the impugned judgment be set aside and matters 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. Office is instructed to place copy hereof in the connected files.

Judge

Judge