

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 114 of 2014

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of main case
- 2. For hearing of CMA No.642/2014

13.10.2026

Mr. Muhammad Ishaque Pirzada, advocate for the applicant

This reference application is pending since 2014. Learned counsel demonstrates that the impugned judgment is prima facie perfunctory in nature as it is entirely predicated on conjectures and surmises while ignoring the deliberation of the *lis* there-before. Learned counsel also demonstrates that even though order is passed in one appeal paragraph 7 also demonstrates that effect thereof has unilaterally applied upon the another matter seems. Learned counsel further states that it is not befitting the learned Single Member Bench to decide the issue of importability in any event. Under such circumstances, learned counsel seeks that the impugned judgment be set aside and the matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law by a learned Division Bench. Order accordingly.

A copy of this decision may be sent under seal of this Court and the signature of the Registration to the learned Customs Appellate Tribunal, as required per section 196(10) of the Customs Act, 1969.

Judge

Judge