

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 397 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For order on office objection No.9
2. For hearing of CMA No. 1869/24.
3. For hearing of main case.
4. For hearing of CMA No. 1870/24.

13.10.2026

Mr. Khalid Mehmood Rajpar, advocate for the applicant.

Learned counsel demonstrates that the impugned judgment is discrepant as it is entirely predicated on reproduction and is devoid of any independent discussion, deliberation and/or reasoning. He further states that the FSL report has been ignored, which *prima facie* offends the settled law. Learned counsel states that notwithstanding the foregoing, the impugned judgment has been authored by a learned Single Member Bench in the excess of statutory pecuniary jurisdiction. In conclusion, learned counsel seeks that the impugned judgment may be *set aside*; and the matter be remanded back to the Appellate Tribunal for adjudication afresh by a Division Bench thereof in accordance with the law. Order accordingly.

A copy of this order 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

Ayaz P.S.