

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 326 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of CMA No.1968/2019
- 2. For hearing of main case
- 3. For hearing of CMA No.1969/2019

14.10.2026

Mr. Javed Ali advocate holds brief for Ms. Masooda Siraj, advocate for the applicant

Messrs. Raheel Samsam Ali Khan and Asad Ali Bugti, advocates for respondent

Per learned counsel the issue before the court is of smuggled petroleum. Counsel states that respondent did not appear before the adjudicating officer, however, benefit of such truancy was allowed thereto in appeal vide one paragraph conclusion devoid of any independent discussion and / or deliberation.

Learned counsel for the applicant points out that the controversy before the learned Tribunal may be illustrated by reference to paragraph 5 of the Order-in-Original which reads as follows:

- 5. *I have examined the case record and heard arguments of both the sides. The respondent has been found involved in the illegal outlet (nozzle) operating without permission / authority from OGRA. The documents submitted by the respondent does not relat / justify the diesel oil being sold at an illegal outlet. At the time of interception he failed to produce any legal document in support of lawful importation/ storage and sale of the recovered HSD oil.*

Learned counsel states that the said controversy has never been discussed, deliberated or decided by the learned Tribunal and the conclusion is rested entirely on ancillary / unrelated issues. Learned counsel states that under such circumstances no case is made to sustain the impugned judgment, therefore, it may be just and proper to set aside the impugned judgment and remand back the matter to the learned Tribunal for adjudication afresh in accordance with law. Learned counsel for respondent remains unable to controvert the record. 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