

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 553 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.2791/2014.

15.10.2026

Sardar Zafar Hussain, advocate for the applicant.

Learned counsel states that this reference is pending since 2014 and while numerous questions have been proposed, the primary consideration is the impugned judgment is prima facie perfunctory in nature and could not be considered as a speaking order. Learned counsel states that the Appellate Tribunal merely has predicated the impugned judgment on reproduction and unqualified conclusion. Learned counsel states that no notice under section 171 of the Customs Act, 1969, was ever served, however, per record it is stated to be contrary. The relevant notice stated to be before the Appellate Tribunal and also forms part of the record, available at page 31 of court file. Learned counsel states that it may be just and proper for the matter to be remanded 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