

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 04 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For hearing of main case.
2. For hearing of CMA No.12/2020.

15.10.2026

Mr. M. Rashid Arfi, advocate for the applicant.

Learned counsel states that the impugned judgment has been rendered without any independent discussion deliberation and / reasoning and cannot be considered a speaking order. Learned counsel states that the Appellate Tribunal has rendered the judgment in a perfunctory manner and the same is not befitting the last fact finding forum in the statutory hierarchy. It is also added that the impugned judgment has been rendered in contravention of statutory pecuniary jurisdiction by learned Single Member bench. It is stated that in conclusion, it is stated that the impugned judgment merits being set aside and the matter be remanded back to the Appellate Tribunal for adjudication afresh in accordance with law by Division Bench thereof. 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