

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
SCRA 203 of 2014

DATE	ORDER WITH SIGNATURE OF JUDGE
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For hearing of main case

20.10.2026

Ms. Msaooda Siraj, advocate for the applicant

Learned counsel demonstrates that pursuant to order for substituted service, service has been effected through publication and the relevant excerpt of the newspaper is on file.

Learned counsel for the applicant states that this reference has been pending for 12 years and while numerous questions of law have been framed it would suffice from present purpose to demonstrate that the impugned judgment is entirely perfunctory in nature and cannot be sustained as a speaking order in terms of Section 24-A of General Clauses Act. Learned counsel states that the entire judgment is predicated on reproduction leading to an unqualified conclusion. Learned counsel further states that notwithstanding the foregoing the impugned order has rendered its conclusion not on the basis of appreciation of evidence or applicable law but on a bare conjectures invoking article 25 of the Constitution. Learned counsel refers to paragraph 15 of the impugned order to demonstrate that the learned Tribunal appears to have invoked constitutional jurisdiction despite not being vested with any such power. Learned counsel states that even otherwise the order has been inordinately authored by a learned Single Member Bench. In conclusion learned counsel states that the impugned order may be set aside and the matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law. Order accordingly.

A copy of this decision may also be sent under the seal of this Court and signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969.

Judge

Judge