

ORDER SHEET
THE HIGH COURT OF SINDH KARACHI

SCRA No. 501 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on CMA No. 2432 of 2024.
- 2. For hearing of main case.
- 3. For hearing of CMA No. 2434 of 2024.

20-10-2026

Mr. Muhammad Khalil Dogar, advocate for the applicant.

While numerous questions of law have been proposed, learned counsel states that the impugned judgment is perfunctory in nature and cannot be considered as a speaking judgment befitting the final fact finding forum in the statutory hierarchy. Learned counsel demonstrates that the impugned judgment is entirely predicated on reproduction leading to an unqualified conclusion. He states that while denovo conclusion of evidence is not undertaken in the reference jurisdiction, however, it is apparent that the said exercise has not been undertaken by the learned Tribunal. He refers to laboratory test report dated 30.01.2024 as well as to inconsistent goods declaration that the learned Tribunal was bound to consider, however, the same stated to have been entirely ignored. Learned counsel states that the impugned judgment is entirely perfunctory in nature, therefore, it may be just and proper for the impugned judgment to 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 be sent under 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

SADAM