ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application Nos. 222, 223, 224 & 225 of 2026.

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For order on office objections.
2. For hearing of CMA No. 1978/26.
3. For hearing of main case.
4. For hearing of CMA No. 1979/26.

29.10.2026

Mr. Khalilullah Jakhro, advocate for the applicant.
Mr. Amjad Hayat, advocate for the respondent.

While various questions of law have been proposed, learned counsel at the very outset states that the impugned judgment while concluding that the order under challenge was not a speaking order proceeded to allow the appeal and not remanded back the matter. Learned counsel states that notwithstanding the department's reservations insofar as the finding is concerned, the correct course ought to have been remand the matter or to apprise the evidence on its own accord as an appellate forum. He states that neither was done and the benefit has been given to the respondent devoid of adjudication. Notwithstanding the foregoing, he states that the impugned judgment itself is perfunctory in nature as it is comprised merely for reproduction leading to an unqualified conclusion.

Learned counsel for the respondent remains unable to rebut the aforementioned.

The Appellate Tribunal is the last fact finding forum in the statutory hierarchy, therefore, it is incumbent to render independent deliberations and findings on each issue. The manner in which the appeals in general are to be addressed has been emphasized by the Supreme Court in the judgment reported as 2019 SCMR 1626. This High Court has consistently maintained that the Appellate Tribunal is required to proffer independent reasons and findings, and in the absence thereof a perfunctory order could not be sustained. Reliance is placed on the judgment dated 02.10.2024 in SCRA 1113 of 2023 and judgment dated 27.08.2024 in SCRA 757 of 2015. Earlier Division Bench judgments have also maintained that if the impugned order is discrepant in the manner as aforesaid, the correct course is to remand the matter for adjudication

afresh. Reliance is placed on the judgment dated 10.12.2024 in ITRA 343 of 2024.

We are of the considered view that the impugned judgment could not be considered to be a speaking order and is *prima facie* devoid of relevant discussion and deliberation. The entire order is crowned with a dissonant conclusion. Therefore, no case is set forth to sustain the impugned judgment and the same is hereby *set aside*; the matter is remanded back to the Appellate Tribunal for adjudication afresh per the law.

A copy of this order 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. Office is instructed to place copy of this order in the connected files. Office is instructed to place copy of this order in the connected files.

Judge

Judge

Ayaz p.s.