ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 140 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For order on office objection No.28.
2. For hearing of main case.
3. For hearing of CMA No. 1552/26.

29.10.2026

M/s. Mayhar Kazi and Zhaid Ali Shaito, advocates for the applicant.
Mr. Pervez Ahmed Memon, advocate for the respondent.

On 22.10.2026 following order was passed:-

"Mr. Mayhar Kazi, advocate alongwith Mr. Zahid Ali Sahito, advocate for the applicant.

1. Deferred.

2. Granted subject to all just exceptions.

3-4. Today, learned counsel for the applicant has produced amended questions of law, which are taken on record. Learned counsel submits that the impugned Order was co-authored by Dr. Tahir Qureshi, Member Technical-I, Customs Appellate Tribunal, Bench-I, Karachi, who, at the relevant time, was the senior-most officer of the detecting team and had prepared the Contravention Report. In support of his contention, learned counsel has referred to page-219 of the Court file, which indicates that Dr. Tahir Qureshi, then Additional Collector, along with his staff, was involved in the detection of the case. Learned counsel contends that it is a solitary principle of jurisprudence that no one can be a judge in his own cause and that justice must not only be done but must also be seen to be done. The contention merits consideration.

Admit. Notice to respondents on Question No.1 for 29.10.2026, which is reproduced as follows:

> *"Whether the Tribunal's order dated 18.05.2026 is vitiated as one of the Members constituting the Bench having been the Additional Collector named in Contravention Report No.ITC-01/2014 dated 21.05.2014 as one of the officers involved in detection of the case?"*

Today, Mr. Pervez Ahmed Memon, advocate files power on behalf of the respondent, which is taken on record. Upon being confronted with the issue observed *supra*, counsel for the respondent does not controvert the record.

In view hereof, it is sought that the impugned judgment be set-aside and matter be remanded back to the learned Tribunal for adjudication afresh in accordance with the law. It is also sought that pending aforementioned, no coercive action be taken against the applicant arising here from. Order accordingly.

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.

Judge

Judge

Ayaz p.s.