ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 408 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For hearing of CMA No.1891/2024.
2. For hearing of main case.
3. For hearing of CMA No.1892/2024.

02.11.2026

Mr. Khalid Mahmood Rajpar, advocate for the applicant.

Learned counsel states that while numerous questions of law had been proposed, the impugned judgment is prima facie devoid of any discussion deliberation and/or reasoning. Learned counsel states that the impugned judgment makes no mention of how any burden has been discharged or otherwise and merely has been rendered on conjunctures and surmises. Learned counsel further states that the respondent had claimed no nexus with the goods and had claimed a vehicle on such basis as is seen from page 59 of the court file, however, is taken on conflict circumstances and it has not been appreciated by the Appellate Tribunal. Notwithstanding the foregoing, learned counsel states that the impugned judgment has been rendered by a Single Member bench and prima facie exceeds statutory pecuniary jurisdiction as may be seen from page 39 of the court file. Under such circumstances, he states that it may be just and proper for the impugned judgment be set aside and the matter be remanded to the Appellate Tribunal for adjudication afresh in accordance with law by a 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

Khuhro/PS