ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 290 of 2011

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

For hearing of main case.

03.11.2026

Sardar Zafar Hussain, advocate for the applicant.

While numerous questions had been proposed for determination, learned counsel states that the impugned judgment is entirely perfunctory and non-speaking in nature as it has failed to discuss and / or deliberate the issues arising out of the show cause notice / adjudication and has completely disregarded the applicable laws in such regard. Learned counsel states that the entire judgment is predicated on reproduction and surmises compounded by the overriding in accurate observation of the adjudication undertaken having been discriminatory. Reference is placed on paragraphs 10 & 11 of the impugned judgment. Learned counsel states that the entire municipal laws have been ignored by the learned Tribunal and invoked Article 25 of the Constitution, notwithstanding the fact that no constitutional jurisdiction was available with the learned Tribunal. Learned counsel states that under such circumstances, the impugned judgment ought not to be sustained, therefore, the same may be set-aside and matter be remanded back to the learned Tribunal for adjudication afresh in accordance with the law. 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.