

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 339 of 2018
SCRA 777 of 2019
SCRA 778 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of CMA No.2797/2018.
- 2. For hearing of CMA No.2798/2018.
- 3. For hearing of main case

20.08.2026

Mr. Khalid Mahmood Rajpar, advocate for applicant.

Following questions had been proposed for determination:

- 1. Whether on the facts and the circumstances of the case the Customs Appellate Tribunal is justified by holding that the theft / stolen property can be imported into the country and to be released on the payment of duty and taxes?
- 2. Whether the Customs Appellate Tribunal Karachi has seriously erred in law and disposed of the controversy involved in the impugned order / judgment without adducing the material evidence in accordance with law?
- 3. Whether on the facts and the circumstances of the case the goods or class of goods the import of which is prohibited under the law can be allowed to be imported into the country in violation of Import Policy Order 2016?

Notwithstanding the foregoing learned counsel states that the impugned judgments are devoid of due discussion and / or deliberation and same are not befitting the last fact finding forum in the statutory hierarchy. Learned counsel relies upon the judgment dated 04.12.2025 passed by the Hon'ble Supreme Court in the case of Collector of Customs, Collectorate of Customs (Appraisement) (West), Lahore vs. Muhamad Rizwan & others reported as 2025 SCP 452.

Learned counsel states that the respondent has been continuously avoiding adjudication, therefore, pursuant to order for substituted service, the same has been effected through publication.

The Appellate Tribunal is the last fact finding forum in the statutory hierarchy, therefore, it is incumbent upon the same to render independent deliberations and findings on each issue. The manner in which the appeals in general are to be addressed to be emphasized by the Supreme Court in judgments reported as 2019 SCMR 1726. This High Court has consistently maintained that the Appellate Tribunal is required to possess independent reasons and findings and in the absence thereof a perfunctory order could not be sustained. Reliance is placed on judgment dated 02.10.2024 in SCRA 1113 of 2023 and judgment dated 27.08.2024 in SCRA 757 of 2015. Earlier Division Bench judgment has also maintained that if the impugned order is discrepant in the manner as aforesaid even grant to remand the matter for adjudication afresh. Reliance is placed on judgment dated 10.12.2024 in ITRA 342 of 2024.

We are of the considered view that the impugned judgment could not be treated to be a speaking order prima facie devoid of relevant

discussion and deliberation. In view hereof, the impugned judgment is hereby set aside and the matters are remanded back to the Appellate Tribunal for adjudication afresh.

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. Office is instructed to place copy hereof in the connected files.

Judge

Judge

Khuhro/PS