

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA Nos. 731, 732, 733 & 734 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For hearing of main case.
2. For hearing of CMA No. 450/23.

02.09.2026

Mr. Shahnawaz M. Sahito, advocate for the applicant.

Learned counsel for the applicant states that the matters pertain to smuggling of vehicles. Learned counsel states that the FSL reports suggest that chassis numbers have been tampered with, therefore, no case for re-export has been made out. Notwithstanding the aforesaid, learned counsel says that four appeals, having distinct facts and circumstances, have been decided by a common judgment comprising of seven paragraphs of reproduction leading to one paragraph of a dissonant conclusion. Learned counsel states that the impugned judgment is *prima facie* perfunctory in nature and ought not be sustained as judgment of a last fact finding forum in the statutory hierarchy.

Mr. Habib Mithani, Accountant is present on behalf of the respondents in these references, which are pending for more than 3 years and articulates no cavil to the above proposition, therefore, the impugned judgment is set-aside and matter is remanded back to the learned Tribunal for adjudication afresh in accordance with 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.

Judge

Judge