

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 416 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of CMA No.2314/2019.
- 2. For hearing of main case.
- 3. For hearing of CMA No.2315/2019.

03.09.2026

Mr. Khalid Mahmood Rajpar, advocate for the applicant.

While numerous questions of law had been proposed, learned counsel states that the respondent did not cooperate at the evidence stage, however, was given benefit to him by the Appellate Tribunal. Learned counsel states that it was incumbent upon the Appellate Tribunal to appraise the evidence on its own or remand the matter to the adjudicating officer for the needful. Learned counsel states that neither recourse has been adopted and instead the Appellate Tribunal has rendered the conclusion based on conjectures and surmises. Learned counsel states that same could not be sustained as the order of final statutory hierarchy.

Learned counsel states that the Impugned judgment be set aside and the matter be remanded back to the adjudicating officer for adjudication afresh in accordance with law, preferably within 30 days, after providing opportunity of hearing to the respondent. 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