

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 142 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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Hearing of case.
1. For order on office objection.
2. For hearing of main case.
3. For hearing of CMA No. 1579/26.
4.
03.09.2026

Mr. Khalilluah Jakhro, advocate for the applicant.

Mr. M. Saeed Shahzad, advocate files Vakalatnama on behalf of the respondent, which is taken on record.

Following questions had been proposed for determination:-

- A. Whether the learned Tribunal failed to appreciate that the raw materials used in the manufacturing of the confiscated goods have been illegally brought into Pakistan in contravention of Section 2(s) and other provisions of the Customs Act, 1969?
- B. Whether the Learned Appellate Tribunal has erred in law while passing the impugned judgment to release the seized goods in presence of SRO 499(1)/2009 dated 13-06-2009, which says such goods shall be liable to outright confiscation which falls under clause (s) of section 2 of the Customs Act, 1969?
- C. Whether the learned Tribunal failed to appreciate that under Section 187 of the Customs Act, 1969, the burden of proving lawful import, lawful possession and duty-paid status of seized goods including its raw material squarely lies upon the claimant/person from whose custody or premises the goods are recovered?
- D. Whether the impugned judgment of the learned Tribunal is liable to be set aside for being based upon conjectures, surmises and selective reading of evidence while ignoring material incriminating evidence available on record?
- E. Whether the learned Tribunal failed to provide independent and proper legal reasoning while reversing the detailed findings recorded by the Adjudicating Authority, thereby rendering the impugned judgment legally unsustainable?

Learned counsel states that for the present purposes it would suffice to press question “E” as the impugned judgment is perfunctory in nature and cannot be sustained by a last fact finding forum in the statutory hierarchy. Learned counsel for the applicant demonstrates that the Order-in-Appeal before learned Tribunal had conducted extensive appreciation of evidence and law and given detailed findings. Learned counsel states that the impugned judgment is devoid of any discussion in such regard

and no such contention pertaining to the law and facts has been rebutted or distinguished by the learned Tribunal.

Upon being so confronted, learned counsel for the respondent states that the Tribunal has dealt with the said issue in paragraph-14. Perusal of the said paragraph demonstrates that there is not an iota of evidence, legal aspect that has been discussed therein and it is merely an overarching opinion demonstrably absent of any due discussion or deliberation in such regard.

We are of the considered view that the impugned judgment could not be considered to be a speaking order as relevant evidence / law was not discussed / deliberated by the learned appellate Tribunal, therefore, no case is set forth to sustain the impugned judgment and the same is hereby *set aside*; the matter is remanded back to the Appellate Tribunal for adjudication afresh per the 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.

Judge

Judge

Ayaz p.s.