

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 803 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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Hearing of case.

1. For hearing of CMA No. 3946/2019.
2. For hearing of CMA No. 3947/2019.
3. For hearing of main case.
4. For hearing of CMA No. 3948/19.

04.09.2026

Mr. Pervaiz Ahmed Memon, advocate for the applicant.

Following question of law had been proposed for determination:-

“Whether on the facts and circumstances of the case the learned Member (Judicial) of the Appellate Tribunal has not erred in law by not appreciating that the impugned goods were not fit for human consumption which are already expired in July, 2009 and destroyed on 16.12.2009 vide Destruction notice dated 08.12.2009.”

Learned counsel demonstrates that pursuant to order for the substituted service, service has been effected through publication and the relevant excerpt of the newspaper is on file.

Learned counsel states that this crucial aspect of the case was not appreciated by the learned Tribunal and a slipshod three pages judgment was rendered, which was entirely perfunctory in nature and even failed to qualify under Section 24 of the General Clauses Act. Learned counsel seeks that it is just and proper for the impugned judgment to be set-aside and matter 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