

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 26 of 2016

| DATE | ORDER WITH SIGNATURE OF JUDGE(S) |
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- 1. For hearing of main case.
- 2. For hearing of CMA No.2906/2016.

**08.09.2026**

Mr. Muhammad Khalil Dogar, advocate for the applicant.

While numerous questions of law had been proposed, learned counsel states that the impugned judgment is prima facie perfunctory in nature and could not be considered as a speaking order in any circumstances. Learned counsel states that the judgment comprises on five paragraphs of reproduction leading to final paragraph of dissonant conclusion. Learned counsel states that applicant has been non-suited on limitation, however, the same is without any discussion of the relevant facts/dates etc and it has not been stated as to how the appeal was late. Learned counsel seeks that it would be in the interest of justice and revenue to the impugned judgment to be set aside and the matter be remanded back to the Appellate Tribunal for adjudication in accordance with law. 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