ORDER SHEET

# IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 154 of 2012

| DATE | ORDER WITH SIGNATURE OF JUDGE(S) |
|---|---|

For hearing of main case.

**05.11.2026.**

Mr. Ziaul Hasan, advocate for the applicant.
Ms. Masooda Siraj, advocate for the respondent.

It is jointly stated that the impugned judgment is devoid of any independent discussion, deliberation and / or reasoning, therefore, it may be just and proper for the same to be set-aside and matter be remanded back to the learned Tribunal for adjudication afresh in accordance with the law and pending foregoing no coercive action be taken against the respondent arising herefrom. 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

Ayaz p.s.