ORDER SHEET

# IN THE HIGH COURT OF SINDH AT KARACHI

Special FERA 264 of 2013

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

1. For orders on CMA No.759/2024.
2. For hearing of main case.
3. For hearing of CMA No.1583/2015.

**06.11.2026**

Mr. Yousuf Khalid Anwer, advocate for the applicant.

Mr. Imtiaz Ali Solangi, advocate files Vakalatnama on behalf of respondent, same is taken on record.

It is jointly stated that identical matters have been disposed of vide order dated 19.08.2026 in Special FERA 263 of 2013 and reproduced herein below:

"**19.08.2026.**

Mr. Adil Saeed, advocate for the applicant.
Mr. Ameer Nausherwan Adil, advocate for the respondent.

Learned counsel for the applicant states that the impugned order is perfunctory in nature and has not independently dealt with the questions of law and facts arising there before. He seeks to demonstrate that despite being the last fact-finding forum in the statutory hierarchy, the impugned order has been rendered in a slipshod manner and has been rested on conjectures and surmises. Learned counsel for the respondent does not controvert the same.

It is sought that the impugned order be set-aside and matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law and pending foregoing, no coercive action be taken against the applicant arising therefrom. Order accordingly.

A copy of this decision may be sent under the seal of this Court and the signature of the Registrar to the Commissioner (Appeals), as required per section 34A (2) of the Federal Excise Act, 2005."

It is sought that present reference be disposed of for the same reasons and upon same terms. 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 Appellate Tribunal, as required per section 34A(2) of the Federal Excise Act, 2005.

Judge

Judge

Khuhro/PS