

IN THE HIGH COURT OF SINDH, KARACHI

Present: Mr. Justice Muhammad Junaid Ghaffar
Mr. Justice Zulfiqar Ahmed Khan

1.	Spl. Cus. Ref. A. 197/2022	M/s. Pakistan CNG Station, Karachi VS The Collector of Customs, Karachi & others
2.	Spl. Cus. Ref. A. 198/2022	M/s. Pakistan CNG Station, Karachi VS The Collector of Customs, Karachi & others
3.	Spl. Cus. Ref. A. 199/2022	M/s. Pakistan CNG Station, Karachi VS The Collector of Customs, Karachi & others
4.	Spl. Cus. Ref. A. 200/2022	M/s. Pakistan CNG Station, Karachi VS The Collector of Customs, Karachi & others
5.	Spl. Cus. Ref. A. 201/2022	M/s. Pakistan CNG Station, Karachi VS The Collector of Customs, Karachi & others
6.	Spl. Cus. Ref. A. 202/2022	M/s. Pakistan CNG Station, Karachi VS The Collector of Customs, Karachi & others
7.	Spl. Cus. Ref. A. 203/2022	M/s. Pakistan CNG Station, Karachi VS The Collector of Customs, Karachi & others
8.	Spl. Cus. Ref. A. 204/2022	M/s. Pakistan CNG Station, Karachi VS The Collector of Customs, Karachi & others
9.	Spl. Cus. Ref. A. 205/2022	M/s. Pakistan CNG Station, Karachi VS The Collector of Customs, Karachi & others
10.	Spl. Cus. Ref. A. 206/2022	M/s. Pakistan CNG Station, Karachi VS The Collector of Customs, Karachi & others
11.	Spl. Cus. Ref. A. 207/2022	M/s. Pakistan CNG Station, Karachi VS The Collector of Customs, Karachi & others
12.	Spl. Cus. Ref. A. 208/2022	M/s. Pakistan CNG Station, Karachi VS The Collector of Customs, Karachi & others
13.	Spl. Cus. Ref. A. 209/2022	M/s. Pakistan CNG Station, Karachi VS The Collector of Customs, Karachi & others
14.	Spl. Cus. Ref. A. 210/2022	M/s. Pakistan CNG Station, Karachi VS The Collector of Customs, Karachi & others
15.	Spl. Cus. Ref. A. 211/2022	M/s. Pakistan CNG Station, Karachi VS The Collector of Customs, Karachi & others
16.	Spl. Cus. Ref. A. 212/2022	M/s. Pakistan CNG Station, Karachi VS The Collector of Customs, Karachi & others

Petitioners: Through Mr. Danial Muzaffar, Advocate.

Respondents: Through Mr. Agha Shahid Majeed Khan, Advocate.

Date of hearing: 14.11.2023

Date of Order: 14.11.2023.

ORDER

Muhammad Junaid Ghaffar, J: Through these Reference Applications, the Applicant has impugned a common Judgment dated 04.02.2022 passed by the Customs Appellate Tribunal in Customs Appeal Nos. (Old K-60 to 75 / 2013), New (K-289/2021 to 304/2021). Though various questions of law have been proposed on behalf of the Applicant; however, on perusal of the impugned order, it appears that the Tribunal has failed to give any reasons of its own while dismissing the Appeals of the present Applicant. The Tribunal has merely reproduced the contents of the Order-in-Original and has observed as follows:-

- “6. The above order issued after due diligence and considering the arguments and documents put forth. The Order-in-Original covered each and every aspect raised in the show cause notice.
7. Therefore, in view of above, I do not find any cogent and plausible reason to interfere with the impugned Order-in-Original. The appeal is rejected for the reasons recorded above. No order to cost.”

We are afraid, the Tribunal has miserably failed to pass a judicial order, whereas, the Tribunal is the last fact finding forum therefore, it ought to have assigned its own reasons while deciding the Appeals. The said order cannot be sustained in law; hence, the same stands set-aside. All these Reference Applications are allowed and matter is remanded to the Tribunal for deciding the Appeals afresh in accordance with law after affording opportunity of hearing to both the parties and shall thereafter pass a reasoned order.

Let copy of this order be sent to the Customs Appellate Tribunal as required under Section 196(5) of the Act; whereas office is directed to place copy of this order in connected SCRA's.

JUDGE**JUDGE****Arshad/**