

# **IN THE HIGH COURT OF SINDH, KARACHI**

Present: *Mr. Justice Muhammad Junaid Ghaffar*  
*Mr. Justice Mohammad Abdur Rahman,*

1.	Special Customs Reference Application No. 386 of 2024	Shaikh Pipe Mills (Pvt.) Limited V. The Customs Appellate Tribunal, Karachi & another
2.	Special Customs Reference Application No. 387 of 2024	Shaikh Pipe Mills (Pvt.) Limited V. The Customs Appellate Tribunal, Karachi & another
3.	Special Customs Reference Application No. 388 of 2024	Shafqat Rasheed V. The Customs Appellate Tribunal, Karachi & another
4.	Special Customs Reference Application No. 389 of 2024	Shafqat Rasheed V. The Customs Appellate Tribunal, Karachi & another
5.	Special Customs Reference Application No. 390 of 2024	M/s. Majeed & Sons Steels (Pvt) Ltd. Karachi V. The Customs Appellate Tribunal, Karachi & another
6.	Special Customs Reference Application No. 391 of 2024	M/s. Majeed & Sons Steels (Pvt) Ltd. Karachi V. The Customs Appellate Tribunal, Karachi & another
7.	Special Customs Reference Application No. 392 of 2024	M/s. Majeed & Sons Steels (Pvt) Ltd. Karachi V. The Customs Appellate Tribunal, Karachi & another
8.	Special Customs Reference Application No. 393 of 2024	M/s. Majeed & Sons Steels (Pvt) Ltd. Karachi V. The Customs Appellate Tribunal, Karachi & another

**For Applicants:**

**Mr. Imran Iqbal Khan,  
Advocate.**

**Respondents**

**Mr. Sardar Zafar Hussain,  
Advocate.**

**Date of hearing:**

**05.03.2025.**

**Date of Order:**

**05.03.2025.**

## **JUDGMENT**

**Muhammad Junaid Ghaffar, J:** Through these Reference Applications, the Applicants have impugned a common judgment dated 09.03.2024 passed in Customs Appeal No. K-223 of 2018 & other connected matters by Judicial Member Bench-I, Customs Appellate Tribunal at Karachi, proposing various questions of law; however, perusal of the impugned judgment reflects that the Tribunal has failed to give any reasoned finding on its own and has dismissed the appeal by merely observing that the order of the Collector of Customs (Appeals), Karachi is well reasoned.

2. From perusal of the aforesaid judgment of the Tribunal, it appears that the Tribunal has not dilated upon the facts nor on law and has passed the judgment in a slipshod and perfunctory manner. Such an approach is not only incorrect and not appreciable; but is at the same time, a burden on this Court. Time and again such matters are to be remanded due to such approach of the Tribunal, which amounts to sheer wastage of this Courts time and also burdens the Importer as well as the department with additional costs for no fault of theirs. Moreover, per settled law, the highest authority for factual determination in tax matters is the Tribunal<sup>1</sup>; therefore, the Tribunal is required in law to determine the facts finally so that none of the parties are prejudiced in further proceedings including Reference Applications before this Court which are to be decided only on questions of law arising out of the order of the Tribunal. The Tribunal's observation that the order of the Collector of Customs (Appeals), Karachi is well reasoned does not suffice; nor fulfils the minimum requirements of passing of orders in accordance with law.

3. In view of the above, we are left with no choice but to set-aside the impugned judgment and remand the matter to the Tribunal to decide the same afresh and pass a reasoned order after affording opportunity of being heard to the parties.

4. Let a copy of this order be issued to the Tribunal as required in Section 196(5) of the Customs Act, 1969. A copy of this order shall also be placed in the connected Reference Applications.

**ACTING CHIEF JUSTICE**

**J U D G E**

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<sup>1</sup> Commissioner Inland Revenue v RYK Mills Lahore; (SC citation- 2023 SCP 226); Also see Commissioner Inland Revenue v. Sargodha Spinning Mills, (2022 SCMR 1082); Commissioner Inland Revenue v. MCB Bank Limited, (2021 PTD 1367); Wateen Telecom Limited v Commissioner Inland Revenue (2015 PTD 936)