

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 702 of 2022  
Special Customs Reference Application 703 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For orders on office objection No.25
- 2. For hearing of main case
- 3. For hearing of CMA No.3966/2024

**06.10.2025**

Mr. Zafar Hussain, advocate for the applicant  
Mr. Muhammad Zakir, advocate for the respondent

Per learned counsel, the impugned judgment is devoid of any independent reasoning and/or deliberations. It is stated that mere reproduction has culminated in a conclusion not born from the record. Per joint request, the impugned judgment is *set aside* and the matter is remanded back to the learned Tribunal for adjudication afresh in accordance with law.

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(5) of the Customs Act, 1969.

Office is instructed to place a copy of this order in the connected reference.

Judge

Judge