

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**

**Special Customs Reference Application 388 of 2022  
Alongwith  
Special Customs Reference Applications 389 to 395 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.2138/2022

**08.10.2025**

Mr. Khalid Rajpar, advocate for the applicant

Tracking report is placed on record.

Per learned counsel, the impugned judgment has been rendered in a perfunctory manner and is devoid of any independent appreciation of facts and/or reasoning. He states that the same is not befitting the last fact-finding forum in the statutory hierarchy. Learned counsel relies upon the judgment of the Supreme Court dated 18.08.2020 in CRP No.104-L/2019 and connected matters, Division Bench judgments of this Court dated 27.08.2024 in SCRA 757/2015 and dated 02.10.2024 in SCRA 1113/2023, to submit that the Tribunal is obliged to give independent reasons and in the absence thereof such judgment is not sustainable. Learned counsel also places reliance on Division Bench judgment of this Court dated 10.12.2024 in ITRA 342/2024 and connected matters, to submit that in the matters as aforesaid, the proper course to adopt is, to remand the matter to the learned Tribunal. Learned counsel demonstrates from the impugned judgment that it is discrepant in the manner described above, therefore, it is just and proper for the impugned judgment to be *set aside* and the matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law. 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 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 SCRA's listed above.

Judge

Judge