

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 334 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of main case.
- 2. For hearing of CMA No.1562/2024.

13.10.2025

Mr. Khalid Mehmood Rajpar, advocate for the applicant.

Tracking report placed on record. Learned counsel demonstrates that the impugned order has been rendered by a Single Bench and is completely devoid of any independent discussion and / or deliberation. Learned counsel demonstrates that the order comprises of four pages of reproduction leading to a dissonant conclusion. Learned counsel submits that impugned order has been rendered in a perfunctory manner and the same is not befitting the last fact-finding forum in the statutory hierarchy. Counsel relies upon earlier orders of this court including order dated 27.08.2024 in SCRA 757 of 2015, order dated 02.10.2024 in SCRA 1113 of 2023 and the order dated 10.12.2024 in ITRA 342 of 2024 and states that the appellate order devoid of independent discussion and deliberation ought not to be sustained. In such regard, learned counsel also relies on judgment dated 18.02.2024 in SCRA 148 of 2022 and relies upon the following observations:

- “4. Perusal of the aforesaid finding reflects that though the Tribunal has come to a conclusion that the Adjudicating Officer had failed to discuss or record an independent finding to the extent of the respondents' claim, but at the same time, instead of remanding the matter to the adjudicating authority, the appeal has been allowed. This has been done by the Tribunal without even recording its own finding of fact as to the claim of the Respondent that he had purchased the goods from open market and was in lawful possession of the same. Moreover, on perusal of the order passed by the adjudicating officer, it further appears that various respondents had contested the matter before the said officer, and though their arguments/contentions have been reproduced along with the comments of the applicant, but while passing the Order-in-Original, case of each respondent has not been discussed in any manner. The order has been passed in a cursory and generalised manner and without attending to the case of each respondent therefore, the proper course which was required to be adopted by the Tribunal was either to record its own finding of fact to the extent of the contesting respondent, or to remand the matter to the adjudicating authority for denovo consideration. This has not been done; as a consequence, thereof, the impugned order cannot be sustained.
5. In view of hereinabove facts and circumstances of the case, the proposed questions of law to the extent of the present respondent are answered in favour of the applicant and against respondent; the matter, after setting aside of the impugned order, is remanded to the adjudicating officer who shall decide the case of the present respondent after examining the material already placed on record with an opportunity of hearing through a reasoned order. Let such exercise be carried out by

the concerned officer preferably within a period of 60 days from the date of receipt of this order.

Let copy of this Order be sent to Customs Appellate Tribunal in terms of subsection (5) of Section 196 of Customs Act, 1969.”

Learned counsel states that in view hereof, present facts and circumstances fall squarely within judgments cited supra, therefore, it may be just and proper for the impugned judgment be set aside and the matter be remanded back to the Appellate Tribunal for adjudicating the matter afresh in accordance with law. Order accordingly.

SCRA stands disposed of. 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.

Judge

Judge