

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 613 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For hearing of CMA No.2480/2020
- 2. For hearing of main case
- 3. For hearing of CMA No.2481/2020

17.10.2025

Mr. Muhammad Khalil Dogar, advocate for the applicant

Bailiff report demonstrates that the service has been effected upon the respondent.

Per learned counsel the issue is of mis-declaration, however, *prima facie*, the impugned judgment has not dealt with the record and / or evidence at all. He states that the impugned judgment cannot be considered to be a speaking order under any circumstances as there is no independent deliberation and / or conclusion. He states that even otherwise the final conclusion drawn is devoid of any rationale.

Learned counsel places reliance on order dated 02.10.2024 in SCRA 1113 of 2023 and judgment dated 27.08.2024 in SCRA 757 of 2015 to state that the order of the Tribunal is required to be dealt with independent reasons and findings and in the absence thereof a perfunctory order could not be sustained. Learned counsel relies upon the judgment dated 10.12.2024 in ITRA 342 of 2024 to state that in instances where the order of the Tribunal does not qualify upon the threshold to determine the correct records, the proper course is to remand the case. Learned counsel demonstrates from the impugned order that the aforementioned authority is squarely applicable thereupon.

In view hereof, he seeks that the impugned judgment may be *set aside* and the matter be remanded back to the learned Tribunal for adjudication afresh. Order accordingly.

A copy of this decision may be sent under the seal of this Court and signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969.

Judge

Judge