

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 878 of 2024

| DATE | ORDER WITH SIGNATURE OF JUDGE |
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- 1. For hearing of main case
- 2. For hearing of CMA No.3926/2024

**22.10.2025**

Mr. Muhammad Rizwan Saeed, advocate for the applicant  
Mr. Umer Ilyas Khan, advocate for respondent Nos.1 and 2

It is jointly stated that on account of the impugned judgment being devoid of any independent reasoning and / or deliberations, the impugned judgment may be *set aside* and the matter may 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