

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 1903 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For orders on office objection
- 2. For hearing of main case
- 3. For hearing of CMA No.5380/2023

28.10.2025

Sardar Zafar Hussain, advocate for the applicant  
Mr. Aneel Zia, advocate for the respondent

It is jointly submitted that the impugned judgment has not properly dealt with the law and record as befitting the last fact-finding forum of the statutory hierarchy, therefore, it may be just and proper for the impugned judgment to be *set aside* and the matter be remanded back to the learned Appellate Tribunal for adjudication afresh in accordance with law expeditiously, preferably within two months. Order accordingly.

A copy of this decision may also 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