

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application Nos. 2031, 2032
and 2033 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of main case.
- 2. For hearing of CMA No. 5847/2023 (stay)

04.11.2025

Mr. Tahir Khalil, advocate for applicant.

Tracking report placed on record demonstrates that service has been effected.

Per learned counsel, the case against the respondent was of misdeclaration. He states that this misdeclaration was in terms of goods, description, quantity and value. He refers to the order-in-original to demonstrate that the respondent had virtually accepted the charge with respect of quantity, excess weight etc. and merely sought reconsideration of the valuation aspect. He stated in view of the foregoing, the order-in-original had concluded that the offending items be released on payment of redemption fine etc. He states that the impugned judgment of the Tribunal is completely disregarded the foregoing and has rendered its conclusion contrary to the law and facts. He states that admission has not been deliberated or distinguished. He, however, states that the impugned orders have been vacated and the refund has been ordered of the amounts recovered in excess to that originally claimed by the respondent.

The Appellate Tribunal is the last fact finding forum in the statutory hierarchy, therefore, it is incumbent to render independent deliberations and findings on each issue. The manner in which the appeals in general are to be addressed has been emphasized by the Supreme Court in the judgment reported as 2019 SCMR 1626. This High Court has consistently maintained that the Appellate Tribunal is required to proffer independent reasons and findings, and in the absence thereof a perfunctory order could not be sustained. Reliance is placed on the judgment dated 02.10.2024 in SCRA 1113 of 2023 and judgment dated 27.08.2024 in SCRA 757 of 2015. Earlier Division Bench judgments have also maintained that if the impugned order is discrepant in the manner as aforesaid, the correct course is to remand the matter for adjudication

afresh. Reliance is placed on the judgment dated 10.12.2024 in ITRA 343 of 2024.

In view of aforesaid, it may be just and proper that the impugned judgment be set-aside and matter be remanded for adjudication afresh in accordance with law. Order accordingly.

A copy of this order 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 copy of this order in the connected files.

Judge

Judge

Ayaz p.s.