

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 419 of 2022
Special Customs Reference Application 420 of 2022
Special Customs Reference Application 422 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE
------	-------------------------------

- 1. For hearing of main case
- 2. For hearing of CMA No.2246/2022

26.09.2025

Mr. Khalid Rajpar, advocate for the applicant
Mr. Zarar Qadir Shoro, advocate for respondent

The respective learned counsel jointly point out that twenty two appeals having divergent facts and issues have been decided by the common judgment by the learned tribunal. It is further stated that the impugned judgment has been rendered in a perfunctory manner and despite being the last fact finding forum in the statutory hierarchy independent facts have not been considered or appreciated as required under the law.

Without prejudice to the case of the respective parties, it is jointly stated and it may be just and proper for the impugned judgment to be *set aside* and the matter be remanded back to the tribunal to be decided individually as per facts and circumstances in accordance with law. Order accordingly. Office to place a copy of this order in the connected files.

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