

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 1507 of 2023

DATE

ORDER WITH SIGNATURE OF JUDGE

1. For orders on office objection No.6
2. For hearing of main case
3. For hearing of CMA No.3758/2023

13.11.2025

Mr. Muhammad Rizwan Saeed, advocate for the applicant
Mr. Aneel Zia, advocate for the respondent

On the previous date, i.e. 09.10.2025, following order was passed:-

“Per learned counsel the impugned judgment is not befitting the last fact-finding forum in the statutory hierarchy. Learned counsel states that the issue has not been discussed or independently deliberated and a dissonant conclusion has been pronounced.”

Today, learned counsel for the respondent is present and states that in view of the foregoing it may be just and proper for all the parties concerned that the impugned judgment to be *set aside* and the matter be remanded back to the learned Tribunal for adjudication afresh expeditiously, preferably within two months. Order accordingly. SCRA stands disposed of.

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