

**ORDER SHEET**  
**IN THE HIGH COURT OF SINDH AT KARACHI**  
**SCRA No. 1279 to 1284 of 2023**

|      |                               |
|------|-------------------------------|
| Date | Order with Signature of Judge |
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**Hearing of Case**

1. For order on CMA No. 222/2026 (Urgent)
2. For hearing of Main Case
3. For hearing of CMA No. 3024/2023

**06.02.2026**

Ms. Dil Khurram Shaheen, Advocate for the Applicant  
Mr. Khalilullah Jakhro Advocate for the Respondent

1. Urgency granted.
- 2-3. Mr. Aqeel Ahmed Advocate files vakalatnama of Mr. Shahenshah Amjad Hussain Advocate on behalf of the Respondent in SCRA No. 1280 of 2023, which is taken on record.

It is jointly stated that the impugned judgment is not sustainable *inter alia* as it has been rendered collectively on erroneous findings without any independent discussion or deliberation of the respective facts and circumstances. Learned counsel jointly stated that same is not befitting the last fact-finding forum in the statutory hierarchy, therefore, it would be just and proper to set aside the impugned judgment and the matter may be remanded back to the Appellate Tribunal for adjudication afresh in accordance with law. Order accordingly. Special Customs Reference Application Nos. 1279 to 1284 of 2023 are disposed of. Office to place a copy of this order in connected matters.

A copy of this decision may be sent under the seal of this Court and the signature of the Registrar to the learned Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969.

Judge

Judge

Amjad PS