

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 641 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For orders on office objections 12 & 25..
- 2. For orders on CMA 3624/2022.
- 3. For hearing of main case.
- 4. For hearing of CMA 3625/2022.

**12.01.2026**

Mr. Iqbal Khurram, advocate for the applicant.  
Mr. Muhammad Arif, advocate for the respondent.

On 15.10.2025, it was observed as follows:

**“15.10.2025**

Mr. Iqbal Khurram, advocate for the applicant

Pursuant to last order, Mr. Adeem Khan, Director Transit Trade, is present. He refers to order-in-original, specifically page 24 thereof, and states that the respondent had admitted vide its letters dated 08.04.2013 and 08.11.2013 to have kept the ISAF containers with itself as opposed to delivering it to Afghanistan which was the duty. He states that the impugned judgment has not even dwelled upon the said issue and even otherwise rendered its conclusion devoid of any independent deliberation or discussion. He states that the impugned judgment cannot be considered to be a speaking order as it comprises of three page reproduction and a dissonant conclusion.

The reference application is admitted; notice to the respondent for 29.10.2025 through first two modes as well as courier. Learned counsel to place tracking report of courier on record. In the meanwhile, operation of the impugned judgment is suspended.

The presence and assistance of the learned officer is appreciated and dispensed with.”

Learned counsel for the respondent controverted the aforementioned however remained unable to displace the preponderant observations cited supra.

The Appellate Tribunal is the last fact-finding forum in the statutory hierarchy; therefore, it is incumbent upon it 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 1726. 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.

We are of the considered view that the impugned judgment could not be considered to be a speaking order and is *prima facie* devoid of any independent reasoning etc. The entire judgment comprises essentially of reproduction and is crowned with a dissonant conclusion. Hence, no case is set forth to sustain the impugned judgment, which is hereby *set aside* and the matter is remanded back to the Appellate Tribunal for adjudication afresh in accordance with law.

A copy of this decision may also 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

M. Khan