

**ORDER SHEET**  
**IN THE HIGH COURT OF SINDH AT KARACHI**  
**SCRA No.32 of 2024**  
**SCRA No.33 of 2024**

Date	Order with Signature of Judge
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**SCRA No.32 of 2024**  
**Hearing of Case/Priority**

1. For orders on office objection Nos.7 & 12
2. For hearing of CMA No. 128/2024
3. For hearing of Main Case
4. For orders on CMA No. 129/2024

**SCRA No.33 of 2024**  
**Hearing of Case/Priority**

1. For orders on office objection Nos.7 & 12
2. For hearing of CMA No. 130/2024
3. For hearing of Main Case
4. For orders on CMA No. 131/2024

**23.01.2026**

Mr. Khalid Mehmood Rajpar, Advocate holds brief for Sardar Zafar Hussain Advocate for the Applicant

1. Deferred.
2. Exemption granted subject to all just exceptions.
- 3-4. Following questions of law had been proposed for determination:
  - (i) Whether on the facts and circumstances of the case, the learned Customs Appellate Tribunal has decided the charges levied in Show Cause notice vide paras 13, 14 against the Respondent?
  - (ii) Whether the learned Customs Appellate Tribunal has fallen into error by not considering that in terms of section 209 of the Customs Act read with Rule 101 of Customs Rules 2001 the clearing agent is equally responsible, on behalf of principal for the purposes of the act and cannot be absolved of his responsibilities, enunciated in Rule 101 of Customs Rules 2001?
  - (iii) Whether the learned Customs Appellate Tribunal has erred in law by not considering that the submission of wrong documents to the customs by a person including but not limited to the clearing agent attracts the provision of sections 32(1), 32(2), 32-A, 79, 168, 171 and 109 of the Customs Act, 1969?
  - (iv) Whether the learned Customs Appellate Tribunal has mistaken in law by not considering the reasons of action in case of violations, provided under Rule 102 of Customs Rules 2001, and has allowed the appeal by setting aside the order in original, vacating the show cause notice and penalties imposed upon the respondent?

Learned counsel placed on record courier tracking record to demonstrate that service has been effected.

Learned counsel states that the learned Appellate Tribunal is last fact-finding forum in the statutory hierarchy and therefore, it is incumbent thereupon to independently discuss and deliberate each issue arising and come to a comprehensive conclusion. He states that the questions raised *supra* ought to have been discussed, deliberated and decided by the learned Appellate Tribunal, however, the same has not been done. Learned counsel states that it would be in the interest of justice and revenue that the impugned judgment to be set aside and matter is remanded to the learned Tribunal for adjudication afresh. Order accordingly.

Reference applications are 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. Office to place copy of this order in connected reference application.

Judge

Judge

Amjad PS