

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 410 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of main case.
- 2. For hearing of CMA No.1896/2024.

05.08.2026

Mr. Khalid Mahmood Rajpar, advocate for the applicant.
Mr. Naveed, advocate holding brief for Rana Sakhawat Ali,
advocate for the respondent.

This reference is pending since 2024 and while numerous questions had been proposed, learned counsel for the applicant states that for the present purposes, determination of the following question would be sufficient.

Whether in consideration of the threshold of duty and taxes, exceeding rupees five (5) million, the impugned judgment as passed by the Appellate Tribunal is not without jurisdiction, lawful authority and violative of the provisions of sub section (4) of Section 194-C of the Customs Act, 1969?

Perusal of the impugned judgment demonstrates that threshold of quantum involved admittedly exceeds nine million in the very least, therefore, it is improper that the impugned judgment has been rendered by learned Single Member of the Appellate Tribunal. Learned counsel for the respondent present makes no effort to rebut the aforesaid:

As a consequence, the question framed as aforesaid is determined in favour of the applicant department and against the respondent. Consequently, the impugned judgment is set aside and the matter is remanded back to the Appellate Tribunal for decision afresh in accordance with law.

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