

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Federal Excise Reference Applications No. 289 to 293 of 2013

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For hearing of main case.
- 2. For hearing of CMA 1820/2013.

06.08.2026

Mr. Hyder Ali Khan, advocate for the applicant.
Mr. Munawar Ali Memon, advocate for the respondent.

These references are pending since 2013 without any significant progress. Learned counsel for the applicant states that while numerous questions have been proposed the overriding aspect is that the learned Tribunal appears to have decided five appeals vide a common order without any independent discussion and or deliberation. Learned counsel adverts to type pages 8 & 9 of the impugned judgment to demonstrate that the entire judgment consists of reproduction and the conclusion merely affirms the Order-in-Appeal without any independent application of mind. Learned counsel states that the same is not befitting the last fact finding forum of the statutory hierarchy.

Mr. Munawar Ali Memon, learned counsel for the respondent does not controvert the record as stated above. Learned counsel for the applicant seeks that the impugned judgment be set-aside and matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law. Order accordingly.

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 34A (2) of the Federal Excise Act, 2005. Office to place a copy hereof in the connected matters.

Judge

Judge