

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 706 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of main case.
- 2. For hearing of CMA No.187/2023.

07.08.2026

Mr. Aftab Ahmed Memon, advocate for the applicant.

Learned counsel had proposed the following question of law:

- 1. Whether on the facts and the circumstances of the case, the learned Member Judicial-I of Customs Appellate Tribunal Karachi has absolutely failed to appreciate that the respondent No.1 could not have been considered to be an aggrieved person as his name was not appeared in show cause notice dated 07.08.2020 nor had he responded to show cause notice and adduced the valid material evidence either to the extent of ownership of impugned goods or payment of duty and taxes thereon to the adjudicating officer in accordance with law?

Learned counsel demonstrates from the impugned judgment that assertion in respect of the respondent is borne from record. Notwithstanding the same, he states that the impugned judgment has decided 11 appeals vide a common order which is prima facie devoid of any independent discussion or deliberation and he states that the impugned judgment comprises entirely of reproduction and surmises and leads to prima facie dissonant conclusion. He states that the only two paragraphs have been dedicated to deal with 11 appeals and even then there is no discussion of the particulars and/or the facts and circumstances. Learned counsel states that the impugned judgment is prima facie not a speaking order and could not be sustained, hence, it may be set aside and the matter be remanded back to the Appellate 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 Customs Appellate Tribunal, as required per section 196(10) of the Customs Act, 1969.

Judge

Judge