

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**

SCRA 291 of 2019

| DATE | ORDER WITH SIGNATURE OF JUDGE(S) |
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- 1. For hearing of main case.
- 2. For hearing of CMA No.1896/2019.

**01.10.2026**

Mrs. Masooda Siraj, advocate for the applicant.

While numerous questions have been proposed, learned counsel states that impugned judgment is rendered in perfunctory manner and the same is not befitting the last fact finding forum in the statutory hierarchy. While there is no discussion and deliberation upon the facts of the relevant case, observations are made with regard to extraneous cases including of criminal nature which would have consequently impact the relevant cases. Learned counsel states that it is well settled law that each independent case is to be decided on the basis of its own merits and not upon extraneous circumstances and under no circumstances could one forum decide and/or influence matters pending before another forum. Learned counsel states that the impugned judgment is prima facie erroneous and it would be in the interest of justice for the same to be set aside and the matter be remanded back to the Appellate Tribunal for adjudication afresh in accordance with law. Plea appears well reasoned. 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