

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

S.C.R.A. No. 64 of 2021

DATE	ORDER WITH SIGNATURE OF JUDGE
------	-------------------------------

- 1. For hearing of CMA 935/2021.
- 2. For hearing of main case.
- 3. For hearing of CMA 937/2021.

05.10.2026

Mr. M. Rashid Arfi, advocate for the applicant.

While numerous questions have been proposed, learned counsel states that the impugned judgment has decided eight (8) appeals vide a common judgment, devoid of any discussion and / or deliberation on the independent facts, circumstances and the law. Learned counsel states that the impugned judgment is even otherwise predicated on reproduction leading to an unreasoned conclusion. Learned counsel further states that patently time barred appeals were entertained and no rationale has been provided for the delay to be condoned. Learned counsel states that the impugned judgment *prima facie* is not befitting the last fact-finding forum in the statutory hierarchy, therefore, it is just and proper for the impugned judgment to be set-aside and matter be remanded back to the learned Tribunal for adjudication afresh. Learned counsel further seeks that the learned Tribunal be pleased to address the issue of limitation at the very onset. Plea appears well reasoned. Order accordingly.

A copy of this decision may also 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