

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 242 of 2012

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of main case.
- 2. For hearing of CMA No.1654/2012.

06.10.2026

Sardar Zafar Hussain, advocate for the applicant.

While numerous questions have been raised, learned counsel states that the impugned judgment is perfunctory in nature and has made no effort to discuss or deliberate the lis originating vide show cause notice. Learned counsel demonstrates from the impugned judgment itself that while due deliberation is absent, learned Appellate Tribunal has been pleased to observe that the adjudicating officer ought to have taken lenient view. He states that such observations are uncorroborated by law inter alia substituted for adjudication.

Learned counsel states that the respondent has been continuously avoiding adjudication, therefore, pursuant to order for substituted service, the same has been effected through publication.

Learned counsel states that the learned Appellate Tribunal is last fact finding forum in the statutory hierarchy and therefore, it is incumbent thereupon to independently discuss and deliberate each issue arising and come to a comprehensive conclusion. He states that the questions raised supra ought to have been discussed, deliberated and decided by the learned Appellate Tribunal, however, the same has not been done. Learned counsel states that it would be in the interest of justice and revenue that the impugned judgment to be set aside and matter is remanded to the learned Tribunal for adjudication afresh. 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