

ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI
SCRAs 957, 958, 959 & 960 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
------	----------------------------------

For orders as to non-prosecution.

06.10.2026

Mr. Irfan Mir Helepota, advocate for the applicant.
.

Learned counsel states that four appeals have been decided vide common impugned order wherein the independent facts, circumstances and law have not been duly discussed and deliberated. In such context learned counsel states that the impugned order is non-speaking and does not qualify on the anvil of Section 24-A of the General Clauses Act. Learned counsel further states that the conclusion drawn in the impugned order directs for the declared value to be accepted and the same is prima facie contrary to the judgment of the Hon’ble Federal Constitutional Court in Forte Marketing.

Pursuant to the orders for substituted service, service has been effected through publication and the relevant newspaper insert etc. is available on file.

Learned counsel states that in view of the arguments recorded supra, it may be just and proper for the impugned order to be set aside and matter remanded back to the learned Tribunal for adjudication afresh in accordance with law. Plea appears well reasoned. Order accordingly.

Office to place copy of this order in the connected file.

A copy of this decision may be sent under 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

Sajid