

ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Spl. Cus. Ref. A. 197 of 2024

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

- 1. For orders on office objections.
- 2. For orders on CMA No. 815 of 2024.
- 3. For hearing of main case.
- 4. For hearing of CMA No. 816 of 2024.

06.10.2026

Mr. Pervaiz Ahmed Memon, Advocate for the Applicant.

Per learned counsel, the impugned order is devoid of any independent deliberation and/or reasoning and cannot be considered a speaking order. Learned Counsel states that dealing with the lis, the Tribunal has rendered the order in a perfunctory manner and the same is not befitting the last fact-finding forum in the statutory hierarchy.

Pursuant to the orders of the substituted service, service has been effected through publication in the relevant newspaper and extract thereof is available on file.

Learned counsel states that it may be just and proper for the impugned order to be set aside and matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law. Order accordingly. The reference application stands disposed of.

Copy of this decision may also be sent under the seal of this Court and signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(10) of the Customs Act, 1969.

Judge

Judge

Sajid