

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 1139 of 2015

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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For hearing of main case.

06.10.2026

Mr. Khalid Mehmood Rajper advocate for the applicant.
Mr. Madan Lal advocate for the respondent.

While numerous questions of law had been proposed, it is stated that the impugned judgment has been premised on Article 25 of the Constitution and while no such jurisdiction vested with the learned Tribunal in such regard. Learned counsel states that the exercise of jurisdiction is entirely *corum non judice*. He further states that insofar as issue of found invoice / higher invoice is concerned, the settled law has entirely been disregarded including the judgment reported as 2025 PTD 695. Learned counsel seeks that the impugned judgment be set-aside and matter be remanded back to the learned Tribunal for adjudication afresh in accordance with the law. Counsel for the respondent articulates no cavil to the aforesaid. Order accordingly.

A copy of this order 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