

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 802 of 2019

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

- 1. For hearing of main case.
- 2. For hearing of CMA No.3945/2019.

07.10.2026

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

Learned counsel states that while various questions have been proposed, it is apparent from the impugned judgment that the same is prima facie perfunctory in nature. Learned counsel states that repeated paragraphs of reproduction lead to an unqualified conclusion. Learned counsel further states that the impugned order has failed to appreciate the circumstances and/or the relevant law. He states that paragraph 6 of the impugned judgment virtually admits that no duty taxes etc has been paid in respect of seized goods, however, seeks to treat the same as lawful. Learned counsel refers to page 43 which is Order-in-Appeal, whereby it is clearly recorded that the respondents neither have proven ownership of goods nor produced any evidence of lawful import. Learned counsel states that the said fact has been completely ignored by the Appellate Tribunal. Learned counsel states that it is in the interest of justice for the impugned judgment to be set aside and the matter be remanded back to the Appellate Tribunal for adjudication afresh in accordance with law. Plea appears well reasoned. 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