

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 961 to 968 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For order on office objection.
2. For hearing of main case.
3. For hearing of CMA No.1378/23.

08.10.2026.

Mr. Irfan Mir Halipota, advocate for the applicant.

While numerous questions of law had been proposed, learned counsel states that eight (8) appeals have been decided vide a common judgment devoid of any independent discussion or deliberation of the facts and circumstance of the case. Learned counsel states that in such respect the impugned judgment is entirely perfunctory in nature and cannot be considered to be a speaking judgment by a last fact finding forum in the statutory hierarchy.

Learned counsel further states that the impugned judgment has also concluded that the declared value be accepted in respect of the consignments. Learned counsel refers to a recent judgment dated 24.09.2026 passed by the Supreme Court in the case of *Forte Marketing Services Lahore* (Civil Petitions Nos. 96-K to 115-K of 2023) and states that the same is entirely contrary to the law and the correct recourse ought to have been assessed per Section 25 of the Customs Act 1969. In such regard, learned counsel states the impugned judgment is *prima facie* unsustainable, hence same may be set aside and the matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law. The plea is well reasoned. 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. Office is instructed to place copy of this order in the connected files.

Judge

Judge