

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application Nos. 190 & 191 of 2017

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

09.10.2026

Ms. Masooda Siraj, advocate for the applicant.
Ms. Fozia Tariq, advocate holding brief for Dr. Shahab Imam, advocate for the respondent.

Per learned counsel two appeals have been determined vide a common impugned judgment devoid of any independent discussion or deliberation of the respective facts, circumstances and the law. Learned counsel states that the judgment in such regard is entirely perfunctory in nature and cannot be sustained especially from the last fact finding forum in the statutory hierarchy.

Learned counsel further states that this is a case of found invoice and conclusion reached by the learned Tribunal is contrary to the settled law in the case reported as *2025 PTD 695*. Learned counsel states that notwithstanding the aforesaid, the impugned judgment has *prima facie* been rendered in excess of statutory pecuniary jurisdiction as the same has been authored by a learned Single Member Bench. Learned counsel seeks that the in view of the foregoing, the impugned judgment be set-aside and matter be remanded back to the learned Tribunal for adjudication afresh by a Division Bench in accordance with the law. 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 file.

Judge

Judge