

ORDER SHEET
THE HIGH COURT OF SINDH KARACHI

SCRA No. 89 of 2009

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

27-10-2026

Pervaiz Ahmed Memon, advocate for the applicant.

This matter is pending since 2009. Per learned counsel, while numerous questions of law have been proposed, he seeks to demonstrate that there is no independent discussion or deliberation of the lis before the learned Tribunal and the conclusion has entirely been predicated on conjectures and surmises. Learned counsel states that the impugned judgment raises no question that is answered and completely ignores the adjudication which was required to be conducted. Learned counsel states that the veracity of test reports has also been found to be questionable, yet the consequence thereof is contrary to the law. In conclusion, learned counsel states that the learned Tribunal being the last fact-finding forum in the statutory hierarchy as demonstrably applicable its duty to adjudicate the facts, circumstances and law in issue there before, therefore, the impugned judgment may be set aside and the matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law. The plea appears well-reasoned. Order accordingly.

A copy of this decision may be sent under 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

*PS/SADAM