

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 19 of 2021

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection No.27
- 2. For hearing of main case.
- 3. For hearing of CMA No.385/2021.

29.10.2026

Sardar Zafar Hussain, advocate alongwith Mr. M. Siddique, advocate for the applicant.

Per learned counsel the impugned judgment has prima facie failed to deliberate lis there before and appears to have been rendered on ancillary / unnecessary aspects. Learned counsel refers to paragraph 6 of the impugned judgment to demonstrate that entire discussion is on the basis/applicability of Valuation Ruling. Whereas, the show cause notice had alleged otherwise. Learned counsel states that notwithstanding the foregoing, the impugned judgment has been rendered by Single Member bench in violation of statutory pecuniary jurisdiction. Learned counsel states that under such circumstances, the impugned judgment is prima facie unsustainable. Therefore, it would be just and proper for the same to be set aside and the matter be remanded back to the Appellate Tribunal for adjudication afresh in accordance with law by a Division Bench thereof. 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