

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 727, 728, 729, 731, 733 & 734 of 2014

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

24.08.2026

Sardar Zafar Hussain advocate files vakalatnamas on behalf of applicant in these references, same are taken on record.

Learned counsel states that six appeals have been decided vide a common judgment without any due discussion and / or deliberation on the independent facts, circumstance and law in each appeal. Learned counsel seeks to demonstrate from the record that seven pages of reproduction leads to a dissonant conclusion which even otherwise is not sustainable in law. Learned counsel states that even the reference in paragraph 8 is extraneous to the *lis* that was before the learned Tribunal. Learned counsel states that the Tribunal is the last fact-finding forum in the statutory hierarchy, therefore, it is incumbent upon it for all the relevant facts, circumstances and law to be discussed there. He states that the present judgment under scrutiny is prima facie perfunctory in nature, hence may not be sustained. He seeks that the impugned judgment be set aside and the matters be remanded back to the learned Tribunal for adjudication afresh in accordance with law. Order accordingly.

A copy of this decision may also be sent under the seal of this Court and 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 connected matters.

Judge

Judge