

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 1096 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For hearing of main case.
- 2. For hearing of CMA No. 2394/23 (stay)

24.08.2026

Mr. Khalid Mehmood Siddiqui, advocate for the applicant.

Following questions had been proposed:-

- A. Whether the Tribunal committed an error of law by relying on original version of SRO No. 1125(1)/2011 dated 31.12.2011, ignoring the fact that the same had been amended through SRO No. 154(I)/2013 dated 28.02.2023 & SRO No. 682(I)/2013 dated 26.07.2013?
- B. Whether the Tribunal committed an error of law by relying on original version of SRO No. 1125(1)/2011 dated 31.12.2011, ignoring the latest version of the said SRO?

Be that as it may, learned counsel states that the impugned judgment is perfunctory in nature and is devoid of any independent discussion or deliberation of the *lis* thereof. Learned counsel states that the learned Tribunal is the last fact finding forum in the statutory hierarchy, therefore such a slipshod attitude to adjudication ought not be sustained. Learned counsel seeks the impugned judgment be set-aside and the matter be remanded back to the learned Tribunal for adjudication afresh in accordance with 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.

Judge

Judge