

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 109 of 2014

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on CMA No.626/2021.
- 2. For orders on CMA No.138/2019.
- 3. For orders on office objection.
- 4. For hearing of CMA No.561/2014.

24.08.2026

Mr. Muhammad Khalil Dogar, advocate for the applicant.

This matter is pending since 2014 and for the present purposes learned counsel pressed question 1, which reads as follows:

Whether considering the provisions of sub-sections (2) & (3) of Section 194-C of the Act, the Appellate Tribunal's bench, having no Member (Technical), have jurisdiction to decide/disposed of an appeal?

Learned counsel refers to the impugned judgment to demonstrate that the pecuniary jurisdiction was exceeded by the learned Single Bench. He made reference to the valuation contained in the impugned judgment including without limitation paragraph 7 thereof. Learned counsel states that the learned Single Bench has clearly exceeded its jurisdiction, therefore, the judgment could not be sustained.

In view of foregoing, he seeks that aforementioned question be decided in favour of the applicant department and against the respondent, impugned judgment be set aside and the matter be remanded back to the Appellate Tribunal to be adjudicated by Division Bench. 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