

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 663 of 2019
SCRA 697 of 2019
SCRA 699 of 2019
SCRA 701 of 2019
SCRA 703 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of main case
- 2. For hearing of CMA No.3193/2019.

27.08.2026

Mr. Muhammad Khalil Dogar, advocate for the applicant.
Mr. Khalid Mahmood Rajpar, advocate for the applicant.

Ms. Dil Khurram Shaheen, advocate files Vakalatnama on behalf of respondent in SCRA 663 of 2019, which is taken on record.

It is demonstrated from the record that five appeals have distinct facts and circumstances and have been decided vide a common order without any independent discussion or deliberation in each respective case. It is thus demonstrated that the impugned judgment is prima facie perfunctory in nature, hence, ought not to be sustained.

Notwithstanding the foregoing, it is also demonstrated that the impugned judgment has been rendered by Single Bench in prima facie excess of pecuniary jurisdiction and impermissible under the law. The contention could not be controverted by the learned counsel for the respondent.

The Appellate Tribunal is the last fact finding forum in the statutory hierarchy, therefore, it is incumbent upon the same to render independent deliberations and findings on each issue. The manner in which the appeals in general are to be addressed to be emphasized by the Supreme Court in judgments reported as 2019 SCMR 1726. This High Court has consistently maintained that the Appellate Tribunal is required to possess independent reasons and findings and in the absence thereof a perfunctory order could not be sustained. Reliance is placed on judgment dated 02.10.2024 in SCRA 1113 of 2023 and judgment dated 27.08.2024 in SCRA 757 of 2015. Earlier Division Bench judgment has also maintained that if the impugned order is discrepant in the manner as aforesaid even grant to remand the matter for adjudication afresh. Reliance is placed on judgment dated 10.12.2024 in ITRA 342 of 2024.

We are of the considered view that the impugned judgment could not be treated to be a speaking order prima facie devoid of relevant discussion and deliberation. In view hereof, the impugned judgment is hereby set aside and the matters are remanded back to the Appellate Tribunal for adjudication afresh in accordance with law.

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. Office is instructed to place copy hereof in the connected files.

Judge

Judge