ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 1332 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For orders on CMA No.3258/2023
2. For hearing of main case

18.11.2026

Messrs. Muhammad Najeeb Jamali and Muhammad Amjad Hussain, advocates for the applicant

Mr. Khalilullah Jakhro, advocate for respondent
Mr. Tahseen Hyder Abbasi, advocate for respondent

Per learned counsel the order in appeal before the learned Tribunal was that of remand undertaken by the collector Appeals. It is stated that the same could not have been sustained as it offended the judgment of the honorable Supreme Court in the case of Seven Stars reported as 2026 SCMR 69. Learned counsel states that the learned Tribunal has failed to appreciate the law and under such circumstances the consequent order equally erroneous, therefore, it is sought that the underlying judgments be set aside and the matter be remanded back to the learned Collector Appeals for adjudication afresh in accordance with law. Learned counsel for respondent articulates no cavil to the record. Order accordingly.

A copy of this decision may be sent under 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

Amjad