ORDER SHEET

THE HIGH COURT OF SINDH KARACHI

SCRA No. 979 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For orders on office objection.
2. For hearing of main case.
3. For hearing of CMA No. 1415 of 2023.

18-11-2026

Mr. Muhammad Khalil Dogar, advocate for the applicant.

Following question was proposed for determination:

> Whether the learned Customs Appellate tribunal while deciding appeal under section 194A of Customs Act, 1969 can itself determine the description of restricted goods under Serial No.7 of Appendix 'A' of Import Policy Order, 2022 and whether the Tribunal can altogether ignore the physical examination of the appropriate officer of customs conducted in terms of provisions of Section 80(2) of Customs Act, 1969, examination report of the committee of officers and independent opinions from three different sources all confirming the goods as Iron and Steel Billets and standard quality, without any contrary evidence on record?

Learned counsel demonstrates from the impugned judgment that the said issue was completely been ignored by the learned Tribunal and the entire judgment is based on conjectures and surmises. Learned counsel demonstrates that the impugned judgment is entirely perfunctory in nature and cannot be treated as a speaking order per section 24-A of the General Clauses Act, 1897.

The Appellate Tribunal is the last fact-finding forum in the statutory hierarchy; therefore, it is incumbent upon it to render independent deliberations and findings on each issue. The manner in which the appeals in general are to be addressed has been emphasized by the Supreme Court in the judgment reported as 2019 SCMR 1726. This High Court has consistently maintained that the Appellate Tribunal is required to proffer independent reasons and findings, and in the absence thereof a perfunctory order could not be sustained. Reliance is placed on the judgment dated 02.10.2024 in SCRA 1113 of 2023 and judgment dated 27.08.2024 in SCRA 757 of 2015. Earlier Division Bench judgments have also maintained that if the impugned order is discrepant in the manner as aforesaid, the correct course is to remand the matter for adjudication afresh. Reliance is placed on the judgment dated 10.12.2024 in ITRA 343 of 2024.

We are of the considered view that the impugned judgment could not be considered to be a speaking order and is *prima facie* devoid of any independent reasoning etc. The entire judgment comprises essentially of reproduction and is crowned with a dissonant conclusion. Hence, no case is set forth to sustain the impugned judgment, which is hereby *set aside* and the matter is remanded back to the Appellate Tribunal for adjudication afresh in accordance with law.

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

SADAM