ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 176 of 2017

DATE	ORDER WITH SIGNATURE OF JUDGE

For hearing of main case

19.11.2026

Mr. Madan Lal, advocate for respondent

Agha Shahid Majeed Khan advocate files vakalatnama on behalf of applicant which is taken on record.

Learned counsel for the applicant points out that the impugned judgment is prima facie devoid of any due discussion and/or deliberation of the lis there-before and has predicated entirely on reproduction leading to an unqualified conclusion. Learned counsel further states that the impugned judgment has been rendered by learned Single Member Bench in contravention of Section 194-C of the Customs Act, 1969. Learned counsel for respondent remains unable to rebut the assertion as aforesaid.

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 order 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

Amjad