

## **Taxhelpline Case No. 145 of 2013**

**[LAHORE HIGH COURT]**

**Customs Reference No.10 of 2012, decided on 9th April, 2013**

**Before Ijaz Ahmad and Ibad-ur-Rehman Lodhi, JJ**

**Mian Abdul Ghaffar for Petitioner. Ahmad Raza for  
Respondents**

**Messrs RAZA SERVICES through Attorney**

**Vs**

**COLLECTOR OF CUSTOMS (APPEALS), MULTAN and 3 others**

### **ORDER**

The main argument of the learned counsel for the petitioner in the petition is that the impugned judgment dated 16-7-2012, passed by the Customs Appellate Tribunal, Lahore, does not contain any reasons for the conclusions arrived at by the Tribunal. It is a mandatory requirement of section 194 of the Customs Act, 1969 that the Tribunal should record its own findings on the questions raised before it. In this regard, he has placed reliance on 2006 PTD 2237, 2005 CLD 159 = 2005 PTD 449 and 2009 PTD 932.

2. A perusal of the impugned judgment indicates that it lacks the reasoning. The operative party only records a finding in the following terms:--

"We have observed that all these issues raised before at this stage by the appellant. These were discussed and thrashed out in detail at the level of original adjudication and the Collector (Appeals). The order of the Collector (Appeals) mentioned above clearly rejects the stance put forth by the party. We do not see any merit in the case, resultantly, the appeal in hand is dismissed".

A perusal of the aforesaid paragraph clearly indicates that the learned Tribunal has not recorded its own reasons to support the findings given by it.

3. Confronted with this situation, the learned counsel for the respondents does not object, if questions-A and B of this reference are answered in affirmative and the matter is remanded to the learned Tribunal with a direction to hear the parties and recoded a well reasoned judgment.

4. In view of the fact that the matter is being remanded to the learned Tribunal, we need not answer other questions, which are raised in this reference. This matter is accordingly remanded to the learned

Tribunal for decision afresh in accordance with law, after hearing the parties and recording reasons for the findings. The learned Tribunal shall decide the matter within a reasonable time, preferably within a period of one month from the date of receipt of a certified copy of this order. Till such time, the learned Tribunal finally decides the matter, the registration number of the petitioner in the FBT portal shall be de-blocked.

Case remanded

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