

IN THE HIGH COURT OF SINDH, KARACHI

1.	Special Customs Reference Application No.795 of 2024	M/s. Pak Suzuki Motors Company Limited <i>versus</i> The Collector and 2 others
2.	Special Customs Reference Application No.796 of 2024	M/s. Pak Suzuki Motors Company Limited <i>versus</i> The Collector and 2 others
3.	Special Customs Reference Application No.797 of 2024	M/s. Pak Suzuki Motors Company Limited <i>versus</i> The Collector and 2 others
4.	Special Customs Reference Application No.798 of 2024	M/s. Pak Suzuki Motors Company Limited <i>versus</i> The Collector and 2 others
5.	Special Customs Reference Application No.799 of 2024	M/s. Pak Suzuki Motors Company Limited <i>versus</i> The Collector and 2 others
6.	Special Customs Reference Application No.800 of 2024	M/s. Pak Suzuki Motors Company Limited <i>versus</i> The Collector and 2 others
7.	Special Customs Reference Application No.801 of 2024	M/s. Pak Suzuki Motors Company Limited <i>versus</i> The Collector and 2 others
8.	Special Customs Reference Application No.802 of 2024	M/s. Pak Suzuki Motors Company Limited <i>versus</i> The Collector and 2 others
9.	Special Customs Reference Application No.803 of 2024	M/s. Pak Suzuki Motors Company Limited <i>versus</i> The Collector and 2 others
10.	Special Customs Reference Application No.804 of 2024	M/s. Pak Suzuki Motors Company Limited <i>versus</i> The Collector and 2 others
11.	Special Customs Reference Application No.805 of 2024	M/s. Pak Suzuki Motors Company Limited <i>versus</i> The Collector and 2 others
12.	Special Customs Reference Application No.806 of 2024	M/s. Pak Suzuki Motors Company Limited <i>versus</i> The Collector and 2 others
13.	Special Customs Reference Application No.807 of 2024	M/s. Pak Suzuki Motors Company Limited <i>versus</i> The Collector and 2 others
14.	Special Customs Reference Application No.808 of 2024	M/s. Pak Suzuki Motors Company Limited <i>versus</i> The Collector and 2 others
15.	Special Customs Reference Application No.809 of 2024	M/s. Pak Suzuki Motors Company Limited <i>versus</i> The Collector and 2 others
16.	Special Customs Reference Application No.814 of 2024	M/s. Pak Suzuki Motors Company Limited <i>versus</i> The Collector and 2 others
17.	Special Customs Reference Application No. 815 of 2024	M/s. Pak Suzuki Motors Company Limited <i>versus</i> The Collector and 2 others
18.	Special Customs Reference Application No. 816 of 2024	M/s. Pak Suzuki Motors Company Limited <i>versus</i> The Collector and 2 others
19.	Special Customs Reference Application No. 817 of 2024	M/s. Pak Suzuki Motors Company Limited <i>versus</i> The Collector and 2 others

20.	Special Customs Reference Application No. 818 of 2024	M/s. Pak Suzuki Motors Company Limited <i>versus</i> The Collector and 2 others
21.	Special Customs Reference Application No.819 of 2024	M/s. Pak Suzuki Motors Company Limited <i>versus</i> The Collector and 2 others
22.	Special Customs Reference Application No.820 of 2024	M/s. Pak Suzuki Motors Company Limited <i>versus</i> The Collector and 2 others
23.	Special Customs Reference Application No.821 of 2024	M/s. Pak Suzuki Motors Company Limited <i>versus</i> The Collector and 2 others
24.	Special Customs Reference Application No.822 of 2024	M/s. Pak Suzuki Motors Company Limited <i>versus</i> The Collector and 2 others
25.	Special Customs Reference Application No.823 of 2024	M/s. Pak Suzuki Motors Company Limited <i>versus</i> The Collector and 2 others
26.	Special Customs Reference Application No.824 of 2024	M/s. Pak Suzuki Motors Company Limited <i>versus</i> The Collector and 2 others
27.	Special Customs Reference Application No.825 of 2024	M/s. Pak Suzuki Motors Company Limited <i>versus</i> The Collector and 2 others
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29.	Special Customs Reference Application No.827 of 2024	M/s. Pak Suzuki Motors Company Limited <i>versus</i> The Collector and 2 others
30.	Special Customs Reference Application No.828 of 2024	M/s. Pak Suzuki Motors Company Limited <i>versus</i> The Collector and 2 others
31.	Special Customs Reference Application No.829 of 2024	M/s. Pak Suzuki Motors Company Limited <i>versus</i> The Collector and 2 others
32.	Special Customs Reference Application No.830 of 2024	M/s. Pak Suzuki Motors Company Limited <i>versus</i> The Collector and 2 others
33.	Special Customs Reference Application No.831 of 2024	M/s. Pak Suzuki Motors Company Limited <i>versus</i> The Collector and 2 others
34.	Special Customs Reference Application No.832 of 2024	M/s. Pak Suzuki Motors Company Limited <i>versus</i> The Collector and 2 others
35.	Special Customs Reference Application No.833 of 2024	M/s. Pak Suzuki Motors Company Limited <i>versus</i> The Collector and 2 others
36.	Special Customs Reference Application No.834 of 2024	M/s. Pak Suzuki Motors Company Limited <i>versus</i> The Collector and 2 others
37.	Special Customs Reference Application No.835 of 2024	M/s. Pak Suzuki Motors Company Limited <i>versus</i> The Collector and 2 others
38.	Special Customs Reference Application No.836 of 2024	M/s. Pak Suzuki Motors Company Limited <i>versus</i> The Collector and 2 others

Present:

Mr. Muhammad Faisal Kamal Alam, J.
Ms. Sana Akram Minhas, J.

Date of Hearing : 31.10.2025, 08.12.2025,16.12.2025 and 19.12.2025.

Date of Decision : 30.03.2026.

Applicant[s] : M/s. Pak Suzuki Motors Company Limited, through Mr. Raashid Anwer, Advocate along with Yousuf Khalid Anwer, Advocate.

Respondent No.1 : The Collector, through Mr. Sardar Zafar Hussain, Advocate.

Respondents No.2 & 3 : *Nemo.*

J U D G M E N T

Muhammad Faisal Kamal Alam, J: Due to the commonality of facts and the identical question of law involved – namely, the admissibility of exemption from Additional Customs Duty on the import of sub-components, components, sub-assemblies, and assemblies under the relevant SROs – all these titled References are being decided through this common judgment.

2. The Applicant-Company has challenged the Judgment of the learned Custom Appellate Tribunal and Order-in-Original [collectively referred as the “**Impugned Decisions**”], which have decided that the Applicant-Company is liable to pay the additional customs duty [“**ACD**”] on the imports of components, sub-components, assemblies and materials.

Relevant Background Facts:

3. Averred in the pleadings, that the Applicant Company is engaged in the manufacturing, assembling, marketing, distribution, and sale of Suzuki cars and motorcycles.

4. That for the purposes of manufacturing / assembling Suzuki vehicles, the Applicant imports Completely Knocked Down [“**CKD**”] kits for every vehicle from Suzuki Motor Corporation Japan, Suzuki Indomobil Motor Indonesia and Suzuki Motor Thailand and Global Suppliers as well.

These CKD Kits fall under PCT Heading 87.03, 87.04 and 87.11 of the First Schedule to the Customs Act, 1969 [“CA”].

5. That the CKD kits imported by the Applicant include sub-components, components, sub-assemblies and assemblies [“**Subject goods**”], which, together with localized parts and components (manufactured in Pakistan), are assembled into vehicles.

6. That in order to incentivize localization in the auto sector, the Government of Pakistan offered concessional rates of customs duty on the import of raw material and subject goods, inter alia, for the purpose of manufacturing and/or assembly of vehicles and auto parts. The concessional rates are prescribed in SRO No.655(I)/2006 and SRO No.656(I)/2006 – [“**the initial SROs**”].

7. Respondent No.1, issued Show Cause Notices for various consignments imported by the Applicant-Company, alleging that Director of Audit Inland Revenue & Customs (South), Karachi vide PDP-1859-CD/K/22-23 reported that_

“During Desk Audit of import data pertaining to the Collectorate of Customs Appraisalment (PMBQ), Karachi, for the period from July, 2021 to December, 2021, it is observed that M/s. Suzuki Motor Co. Limited imported goods “sub-components, components, sub-assemblies, assemblies, material etc.” under SRO 655 & 656(I)/2006 for manufacture of vehicles which attracted levy of additional customs duty under SRO 845(I)/2021. The importer availed exemption of additional custom duty under Para 3(xvii) of the said SRO. Audit is of the view that exemption of ACD was admissible to cars, jeeps and light commercial vehicles in CKD condition up to 1,000cc and imports of vehicles in CBU condition up to 850 cc whereas the importer imported sub-components, components, sub-assemblies, assemblies, material etc. The Collectorate allowed inadmissible exemption of ACD which resulted in non-realization of government revenue of Rs.980, 944, 815 in (1071) cases as per detail given in Annexure-“C”.

.....

14. Thus, importer M/s PAK SUZUKI MOTOR CO. LIMITED, (NTN: 0712837), have violated the provisions of Section 32(1) & (2), 79 and 209 of the Customs Act, 1969 read with rule 101 of the Customs Rules 2001, further read with Section 3 and 6 of the Sales Tax Act, 1990 and section 148 of Income Tax Ordinance, 2001 punishable under Clause (1) and (14)

of Section 156(1) of Customs Act, 1969, read with SRO 499(I)/2009 dated 13.06.2009 and Section 33 & 34 of the Sales Tax Act, 1990 further read with Section 148 of the Income Tax Ordinance, 2001.”

8. The Show Cause Notice(s) were replied vide correspondence dated 11.09.2023. Hearings were done but the Respondent Department did not agree with the stance of the Applicant Company and the Order-in-Original [**“the First Order”**] was passed, which was unsuccessfully challenged before the Appellate Tribunal.

9. Statutory Regulatory Orders [**“SROs”**] relating to the present controversy are_

- i. SRO 655(I)/2006 dated 22.06.2006;
- ii. SRO 656(I)/2006 dated 22.06.2006, *inter alia*, concessional customs duties for the import of raw material, sub-components, components, assemblies and sub-assemblies in CKD condition for manufacturing of vehicles locally;
- iii. SRO 845(I)/2021, for levying of 7% additional customs duties on various goods mentioned in the SRO, but exempting those goods as mentioned in Paragraph 3 and Sub-Paragraphs, in particular, sub-paragraph xvii, including import of vehicle in CKD condition in CBU [Complete Built Unit] under PCT [Pakistan Custom Tariff] Code 87.03 up to 850cc;
- iv. SRO 904(I)/2021 dated 09.07.2021, the benefit of exemption was extended to imports of cars, jeeps and light commercial vehicles in CKD condition up to 1000 cc;
- v. SRO 1265(I)/2021 [dated 27.09.2021], *inter alia*, by virtue of this 7% additional custom duty was reduced to 2%.

The last three above Notifications at Serial (iii), (iv) and (v) relating to the imposition of ACD would be referred to as **“ACD SROs”**.

10. The initial SROs (supra), both promulgated under section 19 of CA, together establish an integrated and mutually reinforcing statutory regime governing the import of components for Pakistan’s automotive sector. SRO 655(I)/2006 grants conditional customs duty exemptions on raw materials, sub-components, components, and sub-assemblies not manufactured locally, strictly for use in the manufacture of automotive components and assemblies, subject to defined input output ratios and post import compliance. Complementarily, SRO 656(I)/2006 extends concessionary duty treatment to components imported in kit form for the assembly or manufacture of complete vehicles under Chapter 87 of CA, while placing

the Engineering Development Board [“EDB”] at the center of regulatory oversight through certification of in-house facilities, approval of component lists, determination of CKD kits, verification of input output ratios, and conduct of audits. Read together, these notifications disclose a clear legislative intent to promote indigenization and structured industrial development by coupling fiscal incentives with technical vetting and continuous supervision by the EDB, thereby ensuring that duty concessions are availed solely for genuine manufacturing and assembly activities and not for commercial diversion.

Whereas, sub-paragraph xvii of Paragraph 3 of the above SRO 845(I) of 2021, is relevant to the present controversy, because it exempts ACD on import of vehicles in CKD condition, which exemption is extended in the other two subsequent ACD SROs.

11. **Stance of the Applicant Company:**

Mr. Raashid Anwer, Advocate along with Mr. Yousuf Khalid Anwer, Advocate appearing for the Applicants, argued that the initiation of proceeding against the Applicant Company is misconceived in nature, because no allegation of any misuse of concessional customs duties has been shown by the Respondent-Department. Clarified by referring to record of the *Lis*, that any spare parts, raw material and CKD Kit for those vehicles having engine capacity of more than 1000 cc, relevant customs duties and taxes are paid, including an ACD. Contends that the design of Computerized System of Customs Department [WeBOC] requires a CKD Kit – comprising different components, sub-components, assemblies, sub-assemblies and parts – to be declared in separate Goods Declarations for the purpose of assessment of duties and taxes, However, the fact remains, that as a whole they constitute a single CKD Kit. He submits that this prescribed procedure is either misunderstood by the Audit Department of Respondent No.1 or with *mala fides*, used to create a fictitious liability. Contends that the impugned Decisions by the learned *Fora* have not considered any undisputed evidence or record and the same is reflected from the tenor of these Decisions. Referred to Paragraph-6 of the Judgment of the Appellate Tribunal, that in the intervening period an exercise of reconciliation was conducted between the Applicant Company and the representative of Respondent No.1, but the Judgment is silent about the outcome of that exercise/effort. Referred to the clarification communicated by the EDB vide correspondence dated 21.07.2023 [*at page-229 of the Court File*] confirming

that import of CKD Kit of vehicles as per SRO 656(I)/2006 for assemblies, manufacturing of vehicles under a concessionary regime is allowed. The relevant paragraph whereof is reproduced herein under_

“components (which include sub-components, components, sub-assemblies and assemblies but exclude consumables) mentioned in column (3) of the Table-I below, imported in any kit form, and direct materials for assembly or manufacture of vehicles falling under Pakistan Customs Tariff (PCT) code of Chapter 87 as mentioned in column (2) of the Table-I, from so much of customs duty as specified in the First Schedule to the said Act, as is in excess of the rates specified in column (4) of Table-I, subject to the general conditions (i) to (xiv) in paragraph 2;”

12. **Reply of the Respondent Department:**

On the other hand, Mr. Sardar Zafar Hussain, Advocate, along with Mr. Muhammad Siddique, Advocate, and assisted by Muhammad Ahmed Rizwan, Deputy Collector and Mr. Roohul Amin, Principal Appraiser, COC PMBQ, have supported both the impugned Decisions. They reiterated their stance, that the Applicant Company is liable to pay ACD because components, sub-components, assemblies, sub-assemblies, material, etc. imported under SROs 655 and 656 / 2006 do not fall within the prescribed criteria of Paragraph-3 (xvii) of SRO 845(I)/2021, which was further amended by the above two subsequent SROs. States that under SRO 1265(I)/2021, the ACD was reduced from 7% to 2%, but Appellant Company is not ready to pay this lesser ACD.

Questions the maintainability of the title references by arguing that no question of law arises in these References and since they have been preferred against the concurrent findings of fact, therefore, should be dismissed. Has cited the following Case Law in support of his arguments_

- i. **2008 P T D 1610**
[*Ghandhara Nissan Ltd., Karachi versus Collector of Customs (APPG), Karachi and another*];
- ii. **2012 S C M R 1860**
[*Messrs Paramount Spinning Mills Ltd. versus Customs, Sales Tax and Central Excise Appellate Tribunal and another*]; and
- iii. **2016 P T D 1930**
[*Collector of Customs through Additional Collector of Customs versus Muhammad Zubair Gheewala*].

13. Arguments heard, Record perused.

14. Question of Law is_

“A. Whether the sub- components, components and sub-assemblies of vehicles in CKD condition imported by the Applicant which are cleared pursuant to SRO No. 655 (I) / 2006 are entitled to exemption from Additional Customs Duty under SRO No. 845 (I) / 2021 in terms of clause 3 [xvii] thereof?”

Whereas, following Additional Question of Law mentioned in the Statement of 11.10.2023 is not pressed during hearing.

“1. Whether the customs collectorate can assess and recover alleged short levy of income tax and sales tax under section 32 of the Customs Act 1969 after release / clearance of the Applicant’s consignments?”

15. **Maintainability Question:**

Under Section 196 of CA an aggrieved person or an officer of Customs can file a reference in the High Court against the orders of the fora below, on the question of law or a mixed question of law and fact [**sic.**]. These references have been filed within the prescribed limitation period of thirty days, involving mixed question of law and fact, *inter alia*, as the admissibility or inadmissibility of the ACD in question is to be decided on the basis of present record. Therefore, these References are maintainable.

16. The First Order has decided the matter against the Applicant by determining that the contravention case is correct, as according to it the Applicant availed inadmissible exemption of ACD under Paragraph 3 [xvii] of SRO 845/2021 [*supra*]. Thus, it ordered recovery of ACD for each consignment in dispute, besides, imposing a penalty of Rupees five hundred thousand on the Applicant under Clause 14 of Section 156 [CA].

It is basically Paragraph-9 of the First Order that has given reason(s) for its decision, which is, **inter alia**, that only CKD Kits if imported for vehicles up to 1000 cc are exempted from ACD and not the sub-components, components, assemblies, sub-assemblies and materials. The EDB Clarification [*supra*] has been considered in the First Order but without application of an independent mind, as it is observed that the said Clarification recognizes that the issue of ACD rests with the Respondents. The relevant portion of the finding of the impugned First Order is_

‘the impugned Goods Declaration did not consist of all components / parts which makes a complete vehicle, while exemption of additional customs duty vide Para 3(xvii) of SRO 845(I)/2021 is admissible only to the vehicles in complete form or in CKD condition up to 850 CC and 1000 CC, respectively.’

However, the Appellate Judgment has modified the impugned First Order with the clarification that ACD is to be calculated in view of subsequent SRO 1265(I) of 2021 [one of the ACD SROs], reducing the ACD to 2% from 7% from the date of the issuance of the above SRO, which is 27.09.2021.

17. The stance of the Applicant is that the subject goods [*supra*] fall within Paragraph 3 [xvii] of the above subsequent SROs, because the parts/subject goods imported are used exclusively for manufacturing of vehicles with the engine capacity up to 1000 cc. Pertinent to mention that the specific stance of the Applicant Company, supported by the documentary evidence/goods declarations, that the relevant customs duty [non-concessional] along with ACD are paid on the import of spare parts; raw materials, which are not imported in CKD condition, and even CKD Kits for manufacturing of vehicles with engine capacity of more than 1000 cc, **has not been disputed by the Respondent Department.** Proceeding record contains goods declaration [GDs], for import of spare parts confirming that ACD was paid at 7%, besides, custom duty and other taxes including sales tax.

Similarly, the present record also contains those goods declaration in respect of the subject goods [imported in CKD kit], showing 0% ACD. No finding has been given in both the impugned Decisions, in respect of this material factual aspect of the case.

18. Both *Fora* below have not attended to the factual [rather undisputed] aspect of the case as explained in the Reply to the Show Cause Notice(s) so also Memo of Appeal along with documentary evidence that subject goods, viz. components, sub-components, assemblies, sub-assemblies are part of the CKD Kits and utilized for the manufacturing of vehicles. Both the impugned Decisions are erroneous because on the one hand it is acknowledged that the above subject goods are imported in terms of the initial SROs, which are exempted from ACD as per ACD SROs [as mentioned in Paragraph 9 above], but, on the other hand, it is decided that the components, sub-components, assemblies and sub-assemblies are not exempted from the ACD.

19. Even in the correspondence *inter se* of the Respondent-Department, the Appraisement Department had replied to the Audit Department about its objection of misusing the above SROs, in negative. Both the learned *Fora* have not discussed that under the present automated system of Customs Department, components / parts, assemblies, manufacturing parts of one CKD Kit is to be divided into different parts for the purposes of clearance and the present Weboc System of Respondent does not accept a single entry of CKD Kit [under exemption], which apparently created confusion in the working of Audit Department of Respondent No.1, eventually, resulting in the initiation of the above impugned Proceeding and the Decisions. *Secondly*, and primarily the present controversy had started when the Audit Department while conducting ‘Desk Audit’ has raised such objections with regard to the import of subject goods and applicability of impugned ACD, which means that no physical verification/inspection of the items/subject goods was carried out, said to have been mis-declared in the Goods Declaration, for evading ACD and taxes. *Thirdly*, the afore-referred SRO 656(I)/2006 itself in clear terms states that components are part of a CKD Kit.

20. In **Paragraph-6 of the impugned Appellate Judgment it is highlighted that a joint reconciliation exercise was done at the Collectorate.** It is acknowledged that documents retrieved from PRAL / WeBOC were scrutinized and “*it was found that the component / sub-components, assemblies / sub-assemblies in GDs impugned in subject case are/have been declared for vehicles having capacity up to 1000 cc*”. If the conclusion of this exercise was that the subject goods were declared for manufacturing of vehicles [of engine capacity up to 1000 cc], then where or what is the contravention, fraud or mis-declaration done on the part of the Applicant Company. It is not elaborated in the Impugned Judgment or during the hearings of the title References, the fact about misuse of the above SROs, or the Applicant is guilty of importing those materials / goods or parts which are not mentioned in the afore-referred SROs / Notifications. The impugned Decisions are inconclusive and contradictory.

21. There is another inescapable aspect of the case; that is, the statutory provisions invoked in the Show Cause Notices and the First Order.

Section 32(1) and (2) of the CA relates to untrue and false statements or documents with the motive of evading taxes and duties, followed by the adverse consequences; Section 79, states that an importer

has to give true and complete particular of goods along with relevant documents; Section 209 mentioned in the Show Cause Notice relates to liability of principal and agent; *whereas*, Rule 101 [of the Customs Rules, 2001] outlines responsibility of the licensee to comply with the prescribed procedure for clearance of goods. Sections 3 and 6, 33 and 34 read with Section 148 of the Income Tax Ordinance, 2001 punishable under Clause 14 of the CA, are also invoked in the proceeding below. Section 156 of the CA, relates to the offences and penalties.

22. In view of the above discussion, to invoke the afore-referred provisions having penal consequences, the initial burden is on the Respondent to at least *prima facie* show that an offence has been committed. At this stage, we have to state that any difference of opinion between the Customs Department and an importer cannot be brought within the ambit of the above provisions, entailing penalties.

23. The *mens rea* and *actus reus* are necessary ingredients, which were never proven by the Respondent Department, thus there was no justification for mentioning the aforesaid provisions in the Show Cause Notice. This is also against the well-known legal principle laid down by the Hon'ble Supreme Court in the case law reported as **1993 SCMR 1533** [*Independent Newspapers Corporation (Pvt.) Ltd., and another versus Chairman, Fourth Wage Board and Implementation Tribunal For Newspaper Employees, Government of Pakistan, Islamabad and 2 others*], that excessive use of lawful power is itself unlawful. The relevant portion of the Judgment is reproduced herein under_

“6. There is much weight in the contentions of Mr. Khalid Ishaque. The Principle is well settled that when express statutory power is conferred on a public functionary, it should not be pushed too far, for, such conferment implies a restraint in operating that power, so as to exercise it justly and reasonably. In the words of Scarman L.J. “excessive use of lawful power is itself unlawful” (“The Development of Administrative Law” published in Public Law 1990, page 490 at 491). Further there is a presumption that the legislature does not transgress its jurisdiction and invade the fundamental rights given by the Constitution. This rule is to be kept in view also in construing and enforcing the law. . . .”

24. The case law cited by the Respondents' Counsel is distinguishable in view of the above discussion, because in the cited case law, mis-declaration of goods and violation of concessional scheme was proven, thus, resulting in adverse consequences.

25. In the totality of the above discussion, it becomes manifest that the entire case of the Respondent Department rests on a misconceived and artificial distinction between CKD kits and their constituent components, which, in law as well as in commercial reality, form an inseparable and integral whole. Once it is an admitted and undisputed position on record that the subject goods were imported strictly under the concessional regime of the relevant SROs and were utilized for the manufacture of vehicles within the prescribed engine capacity, the denial of exemption from ACD is not only contrary to the plain language and intent of the governing notifications but also suffers from inherent contradiction.

In view of the above discussion, we are of the view that subject goods fall within the exemption available under the afore-referred initial SROs and subsequent Notifications [*supra*] and the Applicant Company is not liable to pay ACD on the subject goods. Consequently, the initiation of proceeding, the impugned First Order and that of the Appellate Tribunal are not within the parameters of law.

26. These References are answered in terms that components / sub-components and sub-assemblies of vehicle in CKD condition imported by the Applicant Company were lawfully cleared pursuant to the afore-mentioned Notifications and are entitled to exemption from payment of ACD. Consequently, these References are **allowed** in favour of the Applicant Company and the Impugned Decisions are set aside.

27. A copy of this Decision be sent under the seal of this Court and signature of the Registrar to the learned Customs Appellate Tribunal as required per Section 196(5) of CA [1969].

Judge

Judge

Karachi.
Dated: 30.03.2026.

Riaz / P.S.