

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Applications 697 & 698 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on CMA No.3925/2022
- 2. For hearing of main case
- 3. For orders on CMA No.3926/2022

09.10.2025

Mr. Aamir Raza, advocate for the applicant

Per learned counsel the questions framed for determination have already been decided against the department by a Division Bench judgment of this court reported as PTCL 2017 CL 321. Learned counsel states that such judgment is binding in nature, therefore, in mutatis mutandis application of the reasoning as aforesaid the questions framed for determination in these reference applications may be decided against the department and consequently, the reference applications may be dismissed. Order accordingly. Office is instructed to place copy of this order in connected matter.

A copy of this decision may be sent under the seal of this Court and the signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969.

Judge

Judge

Amjad