## ORDER SHEET IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 99 of 2017

DATE

ORDER WITH SIGNATURE OF JUDGE(S)

- 1. For orders on office objection
- 2. For orders on CMA No.1073/2017
- 3. For hearing of main case

## 14.10.2025

Sardar Zafar Hussain advocate files vakalatnama on behalf of applicant which is taken on record.

Learned counsel for the applicant states that question raised in this reference application has already been decided against the applicant vide Divisional Bench judgment of this court reported as 2023 PTD 1268. He makes specific reference to paragraphs 12 and 13 of the said judgment to illustrate his arguments. He states that in view of the binding edict it may be just and proper for the reference application to be dismissed. Order accordingly.

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