

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Federal Excise Reference Application 67 of 2022
Special Federal Excise Reference Application 68 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection No.25
- 2. For orders on CMA No.439/2022
- 3. For hearing of main case

22.10.2025

Mr. Irfan Mir Halepota, advocate for the applicant

Per learned counsel the question framed for determination herein has been decided against the department in the Freight Forwarder’s case reported as 2017 PTD 1. He states that the edict is binding upon this bench, therefore, these reference applications may be dismissed in terms thereof, subject to the right of appeal of the department before the honourable Supreme Court. 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 Appellate Tribunal, as required per section 34A (2) of the Federal Excise Act, 2005.

Office is instructed to place copy of this order in connected matter.

Judge

Judge