

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 695 of 2022.

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
------	----------------------------------

- 1. For hearing of main case.
- 2. For hearing of CMA No. 3922/22.

**29.10.2025**

Sardar Zafar Hussain, advocate along with Mr. Muhammad Siddiq,  
advocate for applicant.  
Ms. Saima Syed, advocate for respondent.

It is jointly submitted that identical matters have been disposed of  
with directions as seen in order dated 27.11.2024 in SCRA No. 1117/2023  
etc. which is reproduced herein below:-

**“27.11.2024.**

Mr. Khalid Mehmood Rajpar, Advocate for Applicant.  
Mr. Aneel Zia, Advocate for Respondent in both Reference Applications.

Through these Reference Applications, the Applicant has impugned  
Judgment dated 08.02.2023 passed by the Customs Appellate Tribunal Bench-I  
in Customs Appeal No. K-2308 & 2297 of 2022 proposing various questions of  
law. Learned Counsel for the Respondents submits that the Tribunal has erred  
in law by deciding the classification of the goods, whereas, these matters ought  
to have been referred to the Classification Committee of the Appraisement  
Collectorate in terms of Chapter-1 of CGO 12/2002.

Accordingly the orders passed by the forums below are hereby set-aside.  
This Reference Application is disposed of with pending applications by referring  
the matter to the Classification Committee pursuant to judgment passed by the  
Hon'ble Supreme Court of Pakistan in **K. S. Sulemanji Esmailji.**<sup>1</sup>

Office to place copy of this order in the connected Reference Application”

It is jointly sought that this reference may also be disposed of for  
the same reasons and on same terms. Order accordingly.

A copy of this order 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

Ayaz p.s.

<sup>1</sup> Vide judgment dated 1.1.2024 in Civil Appeal Nos. 799 to 824 of 2015