

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference
Applications 932, 933, 934, 935, 936, 937, 938, 939 & 940 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection No.25
- 2. For hearing of main case
- 3. For hearing of CMA No.1312/2023

02.10.2025

Mr. Muhammad Khalil Dogar, advocate for the applicant
Mr. Ghulam Nabi, advocate for respondent

Per learned counsel for the applicant the questions in these reference applications have been decided against the department vide judgment dated 02.11.2020 in Special Customs Reference Applications No.340 of 2018 and other connected matters. Copy whereof has been placed on record. Learned counsel states that the Division Bench judgment is binding on this Court, therefore, this court may be pleased to answer the questions against the department and in favour of the respondent and dismiss the reference applications in *mutatis mutandis* application of the judgment as aforesaid, subject to the right of appeal to the applicant. Order accordingly. Office is instructed to place copy of this order in connected matters.

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