

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 500 of 2022
SCRAs 501 to 508 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of CMA No.2757/2022
- 2. For hearing of main case

17.11.2025

Messrs. Ali Almani and Sami-ur-Rehman, advocates for the applicant

Sardar Zafar Hussain, advocate for respondent

On 20.10.2025, following order was passed :

“20.10.2025

Mr. Furqan Mushtaq, advocate for the applicant

Following questions of law are proposed for determination :

- (a) Whether on basis of the record, the Tribunal could have concluded that ambulances designed to transport fifteen persons and imported by Applicant are classifiable under Pakistan Customs Tariff ("PCT") Heading 87.03 and not 87.02?
- (b) Whether Respondents can depart from the long-standing practice of classifying ambulances under both PCT Headings 87.02 and 87.03 depending on how many persons they are designed to transport?
- (c) Whether a classification ruling issued in May 2017 is retrospectively applicable to ambulances imported by Applicant prior to its issuance?
- (d) Whether a penalty can be imposed on Applicant in the absence of any finding of mens rea or wilful default?
- (e) Whether a customs officer can initiate proceedings for recovery of advance income tax, sales tax and federal excise duty not paid at the import stage after the goods have been released and the returns for the relevant periods have been filed?

Per learned counsel, case of the applicant is supported by Division Bench judgment of this Court reported as 2021 PTD 1430. Notwithstanding the foregoing, he states that the judgment is prima facie been rendered in a perfunctory manner and is devoid of any independent discussion and / or deliberation. He states that such a judgment cannot be termed as a speaking order especially not befitting the last fact-finding forum in the statutory hierarchy.

These reference applications are admitted; notice to the respondent for 03.11.2025 through first two modes as well as courier. Learned counsel to place tracking report of courier on record. In the meanwhile, operation of the impugned judgment dated 20.06.2022 passed in Customs Appeal Nos. K-1357 to 1365 of 2019, is suspended.

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

Learned counsel for respondent states that in view of the forgoing it may be just and proper to set aside the impugned judgment and remand the matter to the learned Tribunal for adjudication afresh in accordance with law. Learned counsel for the applicant states upon instructions that he has no cavil to the aforesaid provided that pending such adjudication no coercive action be taken against the applicant arising here from. It is jointly submitted that these reference applications may be disposed of in the above terms. Order accordingly.

A copy of this decision may also 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.

Office is instructed to place copy hereof in the connected files.

Judge

Judge

Amjad