

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 314 of 2019
SCRA 317 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objections No.1 & 27.
- 2. For orders on CMA No.3288/2022.
- 3. For hearing of main case.
- 4. For orders on CMA No.3289/2022.

19.11.2025

Mr. Pervaiz Ahmad Memon, advocate for the applicant.

Per learned counsel, the questions framed for determination have already been decided against the department, *inter alia*, by virtue of order dated 08.09.2021 in SCRA 273 of 2019 that reads as follows:

“08.09.2021

Mr. Khalid Rajpar, Advocate for the applicant.

- 1. Urgency granted.
- 2. Exemption is granted subject to all just exceptions.
- 3-4. Under Section 196 of the Customs Act, 1969 a reference to a High Court within 90 days could have been filed by an aggrieved person or Collector or Director of Intelligence and Investigation or Director of Valuation, as the case may be, with regard to an order of the Appellate Tribunal under sub-section 3 of Section 194-B of the Customs Act, 1969. Sub-section (3) of Section 194-B provides as under:-

194-B Order of Appellate Tribunal.-.....
.....

(2)
- (3) The Appellate Tribunal shall send a copy of every order passed by it under this section, disposing of an appeal, to the officer of Customs and in valuation cases also to the Director Valuation, and the other party to the appeal.

Thus any order disposing of an appeal could have been impugned in reference under Section 196 of the Customs Act, 1969.

The impugned order in the instant reference is only an interim order, hence on the strength of the aforesaid provision of law, such 2 reference cannot be maintained and consequently the same is dismissed along with pending application(s).

Copy of this order be sent to the Appellate Tribunal in terms of Section 196(5) of the Customs Act, 1969.”

In view hereof he states that reference applications may be dismissed as withdrawn. 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. Office is instructed to place copy hereof in the connected file.

Judge

Judge

Khuhro/PS