

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No.1167 of 2023

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| Date | Order with Signature of Judge |
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Hearing of case (priority)

1. For hearing of CMA No.2793/2023
2. For hearing of main case
3. For hearing of CMA No.2794/2023

27.02.2026

Mr. Shah Nawqaz M. Sahito, Advocate for the applicant.
Mr. Amjad Hayat, Advocate for the respondent.

Pursuant to order dated 20.01.2026, learned counsel for the respondent states that it may be in the interest of justice and revenue to set aside the impugned judgment and remand the matter to the learned Tribunal for adjudication afresh in accordance with law expeditiously, preferably within ninety days. He further seeks that pending the foregoing, no coercive action arising here from be taken against the respondent. Learned counsel for the applicant articulates no cavil to the aforesaid and states that this reference application may be disposed of as aforesaid. 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.

JUDGE

JUDGE