

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
S.C.R.A. No. 10 of 2026

Date	Order with Signature of Judge
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Fresh case

- 1. For order on CMA No.203/2026 (urgent)
- 2. For order on office objection No.26
- 3. For order on CMA No.204 /2026
- 4. For hearing of Main Case
- 5. For order on CMA No.205/2026

28.01.2026

Mr. Sardar Zafar Hussain, advocate for applicant

1. Urgency granted.

2 to 5. Per learned counsel, the question of law proposed herein has already been decided against the applicant department, inter alia, by virtue of Judgment dated 19.12.2024 passed in SCRA Nos.41 and 49 of 2025. Learned counsel states that the said Judgment/Order is binding upon this Court therefore, he seeks that in *mutatis mutandis* application of the ratio, this reference application may be dismissed subject to a right of appeal before Supreme Court. 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

Ashraf