ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 208 of 2012

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For hearing of main case.
2. For hearing of CMA |No. 307/15.

18.08.2026

Mr. Ahmed Hussain, advocate for the applicant.

The impugned order is dated 21.06.2011, operative part thereof reads as under:-

> "4. The contesting parties have been heard. It is evident from the record that none of the objections raised by the appellant were considered by the adjudication officer while passing the impugned order. It is also evident that the appellant was not provided a fair opportunity to represent his case. Furthermore, appellant had raised an objection with regard to the powers of adjudication of the officer concerned and the said officer was bound to decide the same issue. However, the order on this point is silent. It is well settled principle of law that where an objection with regard to the assumption of jurisdiction has been raised, the same is to be decided first. The failure to do so by the respondent is an impropriety apparent on the face of record. Hence the impugned orders are set aside and the case is remanded back to the adjudication officer to decide it afresh on merit and tro in accordance with law, and that a tafter settling the objections raised by the appellant."

For fifteen years this reference has been pending on issue of mere remand despite no final order having been passed. We have not been assisted with any manifest determination or any exceptionable circumstance warranting invocation of the reference jurisdiction.

As a general principle, a reference application against a remand order is seldom entertained; unless it can be demonstrated that a manifest prejudice is being caused to the position of either party[1]. No such apprehension has been articulated herein. Earlier Division bench judgments have consistently deprecated the tendency to mechanically assail remand orders; as recently reiterated by this Court in *Philip Morris*[2].

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[1] *ITRA 345 & 346 of 2016,* order dated *09.12.2019;* Reliance was placed upon Commissioner of Income Tax, Central Zone 'B', Karachi vs. Electronic Industries Ltd., Karachi [1988 PTD 111]; The Commissioner of Income Tax West Zone, Karachi and another vs. Khairpur Textile Mills Ltd. and others [1989 PTD 500]: and E.M. Oils Mills and Industries Ltd. through Director vs. Commissioner of Income Tax, Audit Division II, Companies III, Karachi [2011 PTD 2708].

[2] Per *Muhammad Osman Ali Hadi* in *Philip Morris vs. CIR* (*SFERA 39 of 2022*); judgment dated 24.11.2025.

Since no question of law has been articulated before us coupled with binding nature of the authority cited supra, therefore, this reference is found to be misconceived, hence, dismissed.

A copy of this order 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(10) of the Customs Act, 1969.

Judge

Judge

Ayaz p.s.