

*Order Sheet*

**IN THE HIGH COURT OF SINDH AT KARACHI**

**Special Customs Reference Application No.696 of 2024**

Date	Order with Signature of Judge
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Fresh case

1. For hearing of main case
2. For order on CMA No.3126/2024

**19.05.2026**

Mr. Faheem Raza Khuhro, Advocate for the applicant

Per learned counsel the question proposed for determination before the Court is already covered against the applicant-department by virtue of Supreme Court Judgment in the case of M/s. Wak Limited reported as 2025 SCMR 1280. Learned counsel states that the said judgment is squarely binding upon this Bench as well as on the department. In view whereof, this reference application is dismissed.

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

Asif