

ORDER SHEET

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

SCRA 760 of 2022  
SCRAs 761 to 765 of 2022  
SCRA 918 of 2023

| DATE | ORDER WITH SIGNATURE OF JUDGE(S) |
|------|----------------------------------|
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- 1. For orders on office objection.
- 2. For hearing of CMA No.4304/2022.
- 3. For hearing of main case.
- 4. For hearing of CMA No.4305/2022.

**29.09.2026**

Mr. Khaid Mahmood Rajpar, advocate for the applicant.  
Mr. Pervez Iqbal, advocate and Mr. Nasir Ahmed, advocate for the respondent.  
Rana Sakhawat Ali, advocate for the respondent.

These references are states to involve common facts and circumstances and have been filed inter alia on the premise that question of classification ought to have been sent to the classification committee and the jurisdiction in such regard ought not to have been exercised by the Appellate Tribunal. Reliance is placed in such regard on Supreme Court in the case of *K.S. Sulemanji Esmailji* reported as 2025 SCMR 121. It is demonstrated inter alia from paragraphs 16 and 17 of the impugned judgment that the primary issue before the Appellate Tribunal was of classification, hence, the only recourse ought to have been reference to classification committee. Learned counsel for the applicant supplements that, notwithstanding the foregoing, the relevant appeals have distinct facts and circumstances, however, they have been clubbed together and decided devoid of any appreciation, distinct law, facts and circumstances.

Learned counsel for the respondent is of the view that classification could be undertaken by the Appellate Tribunal. He states that the said endeavor was undertaken with assistance of the Engineering Development Board, therefore, the same be sanctified. Respectfully, we find ourselves unable to agree with the said submission as the same appear to contradict the binding ratio in the case of *K.S. Sulemanji Esmailji* reported as 2025 SCMR 121.

It is not debated that the primary issue before the Appellate Tribunal was that of classification and it is also not debated that said exercise was undertaken by the Appellate Tribunal. The correct course of

action ought to have been for reference of the matters to the classification committee that may have been assisted with wisdom of the parties etc.

In view hereof, we find that the assumption of jurisdiction of the classification committee by the learned Appellate Tribunal was contrary to the law, therefore, the impugned judgment be set aside and matters are remanded to the classification committee in the manner, illumined by the Supreme Court in the aforementioned judgment. References are disposed of 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(10) of the Customs Act, 1969. Office is instructed to place copy hereof in the connected files.

Judge

Judge