

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 124 of 2014

| DATE | ORDER WITH SIGNATURE OF JUDGE(S) |
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- 1. For hearing of main case.
- 2. For hearing of CMA No. 738/14(stay)

**12.10.2026**

Sardar Zafar Hussain, advocate files power on behalf of applicant, which is taken on record.

It is pointed out that questions before the court have already been decided against the applicant department by virtue of judgment dated 14.01.2016 in C.P No.D-16/2016 and other connected matters. Learned counsel places on record Order dated 16.03.2023 in Civil Petitions No. 200-K to 206-K of 2016 & others, whereby, the judgment of the Division Bench of this Court has been upheld. Learned counsel also places on record Order dated 01.08.2025 in C.R.P Nos. 1198 to 1204 of 2023 to demonstrate that review has also been dismissed.

In view hereof, no question remains to be answered by this Court. Accordingly, this reference is 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