ORDER SHEET
THE HIGH COURT OF SINDH KARACHI

SCRA No. 461 of 2017
SCRA No. 438 of 2017
SCRA No. 439 of 2017

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

For regular hearing.

02-11-2026

Mr. Khalid Mahmood Rajpar, advocate for the applicant.

It is stated that the question before the Court has already been determined vide order dated 25.01.2021 in SCRA Nos. 363 to 367 of 2017 (Director Directorate of PCA (Customs) v. M/s. Abdul Ghaffar and 34 others), copy whereof is placed on record. It is stated that said judgment is squarely binding upon this Bench, therefore, in *mutatis mutandis* application thereof, the reference application is dismissed.

A copy of this decision may also be sent under the seal of this Court and 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 a copy hereof to the connected files.

Judge

Judge

SADAM