ORDER SHEET

THE HIGH COURT OF SINDH KARACHI

SCRA No. 97 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For orders on office objection Nos. 7, 10 and 28.
2. For hearing of main case.
3. For hearing of CMA No. 732 of 2022.

03-11-2026

Mr. Khalid Mahmood Rajpar, advocate for the applicant.

Following questions are proposed for determination:

1. Whether the learned Tribunal, being seized of a disputed technical classification of plant and machinery, erred in law in finally deciding it on the Respondent's assertions without referring it to the Classification Committee constituted under CGO 10/2001, contrary to the law laid down by the Supreme Court in K.S. Sulemanji?

2. Whether the impugned judgment, which merely reproduces the Respondent's arguments as its findings without dealing with the Applicant's grounds, is a non-speaking order in violation of Section 24-A of the General Clauses Act, 1897?

Learned counsel demonstrates that the impugned judgment is prima facie predicated on reproduction leading to an unqualified conclusion. Notwithstanding the same, learned counsel states that the impugned judgment has prima facie been rendered in contravention of the judgment of the Supreme Court in the case of K.S. Sulemanji reported as 2025 SCMR 121, therefore, it is sought that the impugned judgment be set aside and the matter be remanded in the first instance to the Classification Committee for proceedings in accordance with the Supreme Court authority cited *supra*. Order accordingly.

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.

Judge

Judge

SADAM