ORDER SHEET

THE HIGH COURT OF SINDH KARACHI

SCRA No. 1536 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For hearing of main case.
2. For hearing of CMA No. 4435 of 2023.

03-11-2026

Mr. Khalid Mahmood Rajpar, advocate for the applicant.

Following question of law has been proposed for determination:

1. Whether determination of classification by the adjudication authorities and learned Appellate Tribunal is not without jurisdiction and violative of dictum laid down by honourable Apex Court, in the case of K.S. Sulemanji & Sons (2025 SCMR 121) whereby it has been held that board (Customs) shall be the final authority to determine the classification of any item meant to import?

2. Whether the learned Appellate Tribunal has not erred in law to rely on earlier appeal decided by Tribunal in Appeal No.K-387/2021 (SG Enterprises Lahore v. MCC PMBQ), this court has decided question of classification mandate in favour of the (Customs) and till that time order was not passed by honourable Supreme Court in K.S. Sulemanji?

3. Whether in the facts and circumstances of the case, subject case should not be referred to Classification Committee to decide controversy in light of settled judgment?

Learned counsel places courier receipt etc. on record to demonstrate that the service has been effected. Service is held good.

Learned counsel states that vide the impugned judgment, the learned Single Member Bench has erroneously usurped the jurisdiction of the Classification Committee and has rendered a non-speaking order in prima facie derogation of law and in excess of statutory pecuniary jurisdiction. Learned counsel states that the same cannot be sustained *inter alia* in view of the binding judgment of the Supreme Court in the case of K.S. Sulemanji reported as 2025 SCMR 121.

Learned counsel states that in *mutatis mutandis* application of the judgment cited *supra*, the questions be answered in favour of the applicant department, the impugned judgment be set aside, and the matter be remanded back to the learned Classification Committee for proceedings in accordance with the judgment of the Supreme Court. Order accordingly.

A copy of this decision may be sent under 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

SADAM