

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

Spl. FERA 581 of 2019

| DATE | ORDER WITH SIGNATURE OF JUDGE(S) |
|------|----------------------------------|
|------|----------------------------------|

For hearing of main case

**20.08.2026**

Mr. Faheem Raza Khuhro, advocate for the applicant

Messrs. Hamza Waheed and Sami-ur-Rehman, advocates for respondent

Learned counsel for respondent states that the questions proposed for determination have already been decided against the applicant department by virtue of judgment of Division Bench of this Court in the case of Freight Forwarders reported as 2017 PTD 1. Learned counsel states that the said judgment is squarely binding upon this bench, therefore, in *mutatis mutandis* application thereof the questions may be answered in favour of the respondent and against the applicant department. Learned counsel for the applicant does not controvert the aforesaid and states that the aforesaid may be undertaken subject to right of appeal by the applicant before the Supreme Court where the cited judgment has already been challenged. Order accordingly.

A copy of this decision may be sent under the seal of this Court and the signature of the Registrar to the learned Appellate Tribunal, as required per section 34A (2) of the Federal Excise Act, 2005.

Judge

Judge

Amjad