

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 203 of 2013

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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For regular hearing.

31.08.2026

Mr. Muhammad Khalil Dogar, advocate for the applicant

Per learned counsel identical orders have been passed in this controversy including order dated 10.08.2026 passed in SCRA 130 of 2020 and connected matters, which reads as follows:

“These references impugn a common order dated 04.11.2019 which is in respect of Anti-Dumping Duty. Learned counsel for respondent states that the said issue has already been determined against the applicant department *inter alia* as seen vide order dated 12.02.2026 passed in SCRA 962 of 2024 which reads as follow:

“Mr. Khalid Mehmood Rajpar, Advocate for the applicant

Per learned counsel the questions before the Court were determined against the applicant-department *inter alia* by virtue of order dated 14.03.2024 in SCRA Nos.1581 to 1591 of 2023 which reads as follows:

“On the last date of hearing the following order was passed-

"1) Granted.

2) Granted subject to all exceptions.

3 & 4) On perusal of the proposed questions, including Question No.2, it appears that it has already been answered against the Applicant department in the case of Muhamad Saleem Bikiya whereby it has been held that Anti-Dumping Duty is not a Customs Duty, therefore, how any short levy of the same can be made good in terms of Section 32 of the Customs Act, 1969, Counsel to come prepared as to why these Reference Applications have been preferred as once the controversy stands decided by this Court, it amounts to sheer wastage of Courts time and burdens the exchequer as well.

To come up on 14.03.2024. Office shall place copy of this order in all connected files."

Today Counsel for the Applicant is not in position to controvert the fact that insofar as Question No. 2, which is the moot question in these Reference Applications, already stands decided against the department whereby, it has been held that Anti-Dumping Duty per se is not a Customs Duty, and therefore, any short recovery of the same cannot be made good under Section 32 of the Customs Act, 1969.

In view of such position, Question No. 2 i.e. Whether by virtue of statutory amendments in Section 32 and 179 of the Customs Act, 1969, through

Finance Act, 2012 and 2014, read with Section 202 of the Customs Act, 1969, the Customs Authorities are not empowered to recover short levied amount of Anti-dumping duty through the process of quasi-judicial proceedings? is answered against the Applicant and in favour of the Respondents and as a consequence thereof remaining questions are not required to be answered. All these Reference Applications are dismissed in Limine along with pending applications.

Let copy of this order be sent to Customs Appellate Tribunal, Karachi, in terms of sub-section (5) of Section 196 of Customs Act, 1969. Office to place copy of this order in the connected Reference Applications as above.

1 Per Munib Akhtar J in Muhammad Saleem Bikiya & Others vs Pakistan & Another reported as 2018 PTD 2026”

Learned counsel further states that the above-mentioned judgment went before the hon'ble Supreme Court and the same was sustained vide order dated 12.05.2025 passed in Civil Petition No.224-K of 2024 contents whereof are reproduced herein below:

“Yahya Afridi, CJ.- We have gone through the impugned order and note that the learned High Court was correct in appreciating the factual and legal aspects of the matter warranting no interference by this Court. This petition is, therefore, dismissed, and leave to appeal is refused.”

In view thereof, learned counsel seeks that these reference applications may be dismissed as withdrawn. 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-Customs Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969. Office to place a copy of this order in connected reference application”

Learned counsel for respondent states that the aforementioned order is squarely binding on this bench, therefore, in mutatis mutandis application thereof these reference applications may be dismissed. Learned counsel for the applicant articulates no cavil to the aforesaid. 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. Office is instructed to place copy of this order in connected matters”

Learned counsel for the applicant states that this reference application may be disposed of for the same reasons and upon the same terms. 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