

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA Nos. 650, 651 & 652 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE
	1. For hearing of main case. 2. For hearing of CMA No. 3165/19 (stay)

02.09.2026

Sardar Zafar Hussain, advocate files respective Vakalatnamas on behalf of applicant in these references, which are taken on record. Mr. Shahzaib Shaikh, advocate undertakes to file Vakalatnama on behalf of the respondent.

Per learned counsel the case is that of provisional assessment having become final in terms of Section 81 of the Customs Act, 1969. Learned counsel states that the questions have already been decided against the applicant department by virtue of judgment in the case of *Sus Motors* reported as *2023 PTD 1514*. Learned counsel states that said judgment is binding upon this Bench, therefore, in *mutatis mutandis* application thereof, these reference applications may be dismissed. Order accordingly.

A copy of this order 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(10) of the Customs Act, 1969. Office is instructed to place copy of this order in the connected files.

Judge

Judge