

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 327 of 2011

| DATE | ORDER WITH SIGNATURE OF JUDGE(S) |
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- 1. For hearing of main case.
- 2. For hearing of CMA No.1307/2011.

**03.09.2026**

Sardar Zafar Hussain, advocate for the applicant.

Per learned counsel similar matters have been disposed of by the earlier Bench, where it is recorded that the impugned judgment is predicated on appreciation of evidence and no denovo adjudication is merited in reference jurisdiction. Learned counsel states that numerous orders have been rendered by the earlier Benches whereby under such circumstances, reference applications have been dismissed and placed on record order dated 14.01.2026, passed in SCRA 928 of 2023. In view hereof, since no question of law has been articulated, therefore, reference application is dismissed.

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(10) of the Customs Act, 1969.

Judge

Judge