

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 433 of 2016  
SCRAs 473, 474, 475, 638 & 639 of 2016

| DATE | ORDER WITH SIGNATURE OF JUDGE(S) |
|------|----------------------------------|
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- 1. For hearing of main case.
- 2. For orders on CMA No.2480/2016.

**04.09.2026**

Ms. Afsheen Aman, advocate for the applicant.  
Mrs. Masooda Siraj, advocate for the respondent.

It is jointly stated that question framed had already been decided against the applicant department by the honourable Supreme Court in the judgment reported as 2023 SCMR 1972 and by the High Court as 2022 PTD 656. It is stated that the said judgments are squarely binding upon this Bench, therefore, these reference applications may be dismissed. 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(10) of the Customs Act, 1969. Office is instructed to place copy hereof in the connected files.

Judge

Judge