ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 287 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For hearing of main case.
2. For orders on CMA No.1213/2020.

05.11.2026

Mr. Amir Raza, advocate for the applicant.

Learned counsel points out that customs appeal 1058/2011 was determined vide order dated 06.08.2013. He states that no reference was preferred there against, however, subsequently, vide recourse to an order in rectification dated 05.03.2020, a final appellate order was overturned. Learned counsel states that identical reference inter alia has been disposed of vide order dated 29.01.2026 in SCRA 1248 of 2023 and connected matters, which reads as follows:

"**29.01.2026**

Sardar Zafar Hussain, Advocate for the applicant.
Mr. Muhammad Khoso Advocate

These references are pending since 2023 and essentially the questions pressed for determination are as follows:

"i) Whether the Appellate Tribunal can change the whole order judgment already passed under the mandate of "rectification" in terms of Section 194-B(2) of the Customs Act, 1969?

ii) Whether in the facts & circumstances of the case the learned Customs Appellate Tribunal has erred in law not to consider that in the light of this Honourable High Court's order passed in Special Customs Reference Application No. 399 of 2017 the learned appellate tribunal is not competent to reheat the complete case through a rectification application. Whereas the scope of rectification is confined to the extent of any mistake apparent from the record?"

Learned counsel states that the learned Tribunal has rendered the judgments on merit, however, vide the impugned judgment seven final appellate orders were overturned merely on a rectification application. Learned counsel states that the same is prima facie impermissible under the law and places reliance upon the recent Supreme Court judgment in Choudhary Steel. He also places reliance upon the Division Bench judgment of this Court reported as 2023 PTD 1268. Learned counsel states that the authority stated supra is squarely binding upon this Bench, therefore, the mutatis mutandis application of the ratio thereof these questions may be decided in favour of applicant-department and against the respondent. Mr. Muhammad Khan Khoso Advocate appears and merely seeks time without having any vakalatnama on record. Respectfully, in view of the argument as cited supra, perpetuation of this matter in the docket does not

> appear to be necessary. For the reasons articulated supra and in mutatis mutandis application of the judgment cited above the questions framed for determination are answered in favour of the applicant-department and against the respondent. These reference applications stand disposed of accordingly. Office to place a copy of this order in all above connected reference applications.
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> 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."

Learned counsel seeks that in mutatis mutandis application for the aforesaid, the questions may be answered in favour of the applicant department and against the respondent and the impugned judgment be set aside. 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.

Judge

Judge

Khuhro/PS