

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI  
**Special Customs Reference Application No.880 of 2017**

DATE	ORDER WITH SIGNATURE OF JUDGE(S).
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Fresh Case

1. For order on CMA No.3675/2017 (Exemption)
2. For hearing of Main Case.
3. For order on CMA No.3676/2017 (stay).

**24.12.2021**

Mr. Muhammad Khalil Dogar, Advocate for the Applicant.

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Perhaps on the count of data of 31.07.2013 in terms of earlier goods declaration was available, the department has misapplied on the goods declaration on 29.12.2014 when the goods were assessed. The data of more than 90 days perhaps cannot be considered to be an evidence for its applicability to the subject consignment. This being a question is accordingly answered. Consequently, the Reference Application is dismissed along with pending applications.

Copy of this order be sent to Appellate Tribunal in terms of Section 196(5) of the Customs Act, 1969.

JUDGE

JUDGE

Ayaz Gul