

# **IN THE HIGH COURT OF SINDH AT KARACHI**

Present: Mr. Justice Muhammad Junaid Ghaffar  
Mr. Justice Zulfiqar Ahmad Khan.

## **Special Customs Reference Application No. 115 of 2016**

**Applicant:** The Collector of Customs, MCC,  
Hyderabad  
Through Mr. Munawwar Ali Memon,  
Advocate.

**Respondents:** M/s. Bisma Enterprises & another

**Date of hearing:** 29.11.2023

**Date of order:** 29.11.2023

## **ORDER**

**Muhammad Junaid Ghaffar, J:** Through this Reference Application, the Applicant has impugned Judgment dated 16.12.2015 passed by the Customs Appellate Tribunal, Karachi in Customs Appeal No.H-950/2015, proposing various questions of law.

2. Heard learned Counsel for the Applicant and perused the record. Though various questions of law have been proposed on behalf of the Applicant department; however, perusal of Tribunal's Order reflects that the issue involved is of factual nature inasmuch as the claim of the respondent is that the diesel in question was purchased through auction and pursuant to some agreement with the Petroleum Company was being transported. The Tribunal has accepted such stance of the applicant and a finding of fact has been arrived at, which cannot be interfered by us in our Reference Jurisdiction as per settled law that the highest authority for factual determination in tax matters is the Tribunal<sup>1</sup>.

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<sup>1</sup> Commissioner Inland Revenue v RYK Mills Lahore; (SC citation- 2023 SCP 226);

3. In view of such position, no question of law is arising from the Tribunals' judgment; hence, this Reference Application is dismissed in *limine* with pending applications. Let copy of this order be sent to Customs Appellate Tribunal, Karachi, in terms of sub-section (5) of Section 196 of Customs Act, 1969.

**Judge**

**Judge**

*Ayaz ps.*