ORDER SHEET IN THE HIGH COURT OF SINDH AT KARACHI S.C.R.A. Nos.864 to 867 of 2015

Order with signature of Judge

HEARING OF CASE:

Date

1. For hearing of CMA No.2695/2018.

2. For hearing of CMA No.2696/2018.

3. For hearing of Main Case.

Dated; 9th September 2024

Mr. Iqbal M. Khurram, Advocate for Applicant.

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None present for the Respondents, however, vide order dated 01.04.2024 service has been held good upon Respondents pursuant to notice delivered through TCS.

On the last date of hearing, following order was passed: -

<u>"19.08.2024</u>

Mr. Iqbal M. Khurram, Advocate for the Applicant.

After going through the impugned order it appears to us that the controversy has already been decided in the case of Collector of Customs vs. Mian Azam Waheed (2022 PTD 956) and maintained before Honorable Supreme Court in the case reported as Mian Azam Waheed vs. Collector of Customs (2023 SCMR 1247) in respect of the issue in hand and counsel for the applicant is directed to fully assist the Court on the next date. To come up on 9th September, 2024. Office is directed to place copy of this order in the connected Reference Applications."

Today, Counsel for the applicant concedes that legal issue as decided in the aforesaid cases fully applies to the present case.

In view of the above, proposed questions are answered in favour of the Applicant department and against the Respondents for the reasons so assigned in the aforesaid judgments of this Court and maintained by the Hon'ble Supreme Court of Pakistan.

JUDGE

JUDGE