

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
Special Customs Reference Application Nos. 1328 & 1329 of 2023

Date _____ Order with signature of Judge _____

Fresh Cases.

SCRA No. 1328/2023.

- 1) For Order on CMA No. 653/2028 (U/A)
- 2) For order on CMA No. 3251/2023 (Exemption)
- 3) For hearing of main case.
- 4) For order on CMA No. 3252/2023 (Stay)

SCRA No. 1329/2023.

- 1) For Order on CMA No. 654/2028 (U/A)
- 2) For order on CMA No. 3253/2023 (Exemption)
- 3) For hearing of main case.
- 4) For order on CMA No. 3254/2023 (Stay)

25.02.2025.

Mr. Shahnawaz M. Sahito, Advocate for Applicant(s).

1. Granted.
2. Granted subject to all just exceptions.

3-4. Through these Reference Applications, the Applicant has impugned Order dated 11.05.2023 passed by the Customs Appellate Tribunal, Bench-II at Karachi in Customs Appeal Nos. K-989/2022 and K-1231/2019 proposing various questions of law including a question that whether the clarification issued by the FBR was prospective or retrospective in nature. However, the said clarification has not been annexed with the memos of these Reference Applications. In that case, these matters cannot be proceeded by this Court to record its answer; hence these Reference Applications are dismissed for non-prosecution with pending applications.

Office to place copy of this order in the connected Reference Application.

ACTING CHIEF JUSTICE

J U D G E

Ayaz

