

ORDER SHEET  
**IN THE HIGH COURT OF SINDH, KARACHI**  
Special Customs Reference Application No. 515 of 2024 along with  
SCRA Nos. 516 to 544 of 2024

Date

Order with signature of Judge

**Hearing of Case/Priority.**

1. For hearing of main case.
2. For hearing of CMA No. 2897/24.

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**27.03.2025.**

Mr. Salman Aziz, Advocate for Applicants.

Mr. Agha Shahid Majeed Khan, Advocate for Respondents.

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Through these Reference Applications, the Applicant has impugned Judgment dated 12.07.2024 passed by the Customs Appellate Tribunal Bench-II, at Karachi in Customs Appeal Nos. K-1768 to 1797 of 2023 proposing various questions of law. Learned Counsel for the Applicant submits that the Tribunal has erred in law by deciding the classification of the goods, whereas, the matter ought to have been referred to the Classification Committee of the Appraisal Collectorate in terms of Chapter-1 of CGO 12/2002.

Accordingly the orders passed by the forums below are hereby set-aside. These Reference Applications are disposed of with pending applications by referring the matter to the Classification Committee pursuant to judgment passed by the Hon'ble Supreme Court of Pakistan in ***K. S. Sulemanji Esmailji***.<sup>i</sup>

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

**ACTING CHIEF JUSTICE**

**J U D G E**

Ayaz

<sup>i</sup> vide judgment dated 1.1.2024 in Civil Appeal Nos. 799 to 824 of 2015