

**ORDER SHEET**  
**IN THE HIGH COURT OF SINDH AT KARACHI**  
**SCRA No. 631, 632 & 633 of 2023**

Date	Order with Signature of Judge
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**Hearing of Case**

1. For order on office objection
2. For hearing of Main Case

**02.02.2026**

Mr. Usman Farooq Advocate for the Applicant  
Mr. Khalid Mehmood Rajper Advocate for the Respondent in SCRA 631/2023  
Mir Ali Nawaz, the Collectorate of Customs, Appraiser East, Customs House Karachi/Respondent No.3

Mr. Khalilullah Jakhro Advocate undertakes to file power on behalf of the Respondent No.3 on the next date.

It is collectively state that it would be in the interest of justice and revenue that the impugned judgment dated 28.09.2022 is set aside and remand the matter back to the learned Appellate Tribunal for adjudication afresh in accordance with law. Order accordingly. Office to place copy of this order in connected reference applications.

A copy of this decision may be sent under the seal of the Court and the signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969.

Judge

Judge

Amjad PS