

**ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI**

SCRA 432 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection No.1.
2. For hearing of main case.
3. For orders on CMA No.2127/2024.

09.02.2026

Mr. Khalid Mahmood Rajpar, advocate for the applicant.

Learned counsel states that the reference application is time barred and in similar cases, orders have been passed including order dated 27.01.2026 passed in SCRA 704 of 2024, which reads as follows:

“27.01.2026”

Mr. Khalid Mahmood Rajpar, advocate for applicant.

Per learned counsel, the questions of law have already been decided against the applicant department by five members' judgment of Supreme Court in the case of Walk Limited Multan Road Lahore vs. Collector Central Excise and Sales Tax Lahore (now CIR, LTU Lahore) reported as 2025 SCMR 1280. Under such circumstances, learned counsel states that no question arises for determination; hence reference application may be dismissed. Order accordingly

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

Learned counsel seeks that this reference application may be disposed of for the same reasons and upon same terms. Order accordingly.

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

Judge

Judge