

Order Sheet

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No.766 of 2022

Date	Order with Signature of Judge
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Fresh case

1. For order on CMA No.4384/2022
2. For hearing of main case.
3. For order on CMA No.4385/2022

10.02.2026

Mr. Muhammad Faheem, Advocate for the applicant.

Per learned counsel the question before the Court has already been decided against the applicant-department by virtue of judgment in the case of Collector of Customs Vs. M/s. Lake View Forest (Pvt.) Ltd. reported in 2021 PTD 1955. He states that the said judgment is squarely binding upon this bench, therefore, in mutatis mutandis application thereof, the present reference application may be dismissed as not pressed. Order accordingly.

A copy of this decision may be sent under the seal of this 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

Asif