

Order Sheet

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application Nos.970 & 971 of 2024

Date	Order with Signature of Judge
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SCRA No.970 of 2024

Fresh case

1. For order on CMA No.4323/2024
2. For hearing of main case
3. For order on CMA No.4324/2024

SCRA No.971 of 2024

Fresh case

1. For orders on office objection No.7
2. For order on CMA No.4325/2024
3. For hearing of main case
4. For order on CMA No.4326/2024

11.02.2026

Mr. Aamir Ali Shaikh, Advocate for the applicant

Per learned counsel the question before the Court is already covered against the applicant-department by virtue of Supreme Court Judgment in the case of M/s. Super Asia reported as 2019 SCMR 1735 and in the case of M/s. Wak Limited reported as 2025 SCMR 1230, in view hereof these reference applications may be dismissed as withdrawn. 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. Office to place a copy hereof in the connected reference application.

JUDGE

JUDGE

Asif