

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
SCRA 1572 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For orders on CMA No.4244/2023
- 2. For hearing of main case
- 3. For orders on CMA No.4245/2023

09.04.2026

Mr. Aamir Mansoob Qureshi, advocate for the applicant

Questions No.1 to 4 *prima facie* factual in nature and seek to re-agitate evidence which is not permissible in reference jurisdiction. Question No.5 is already answered in favour of the exchequer by virtue of judgment in the case of *The Directorate of PCA vs. Nestle Pakistan Limited and others* reported as 2025 PTD 1634. Question No.6 did not appear to arise from the judgment. Since no question of law has been articulated before this Court, therefore, the reference application is dismissed in *limine*.

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

Amjad