

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Applications 906 to 908 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For orders on office objections 14 & 15.
2. For hearing of main case.
3. For hearing of CMA 1165/2023.

12.01.2026

Mr. Aamir Ali Shaikh, advocate for the applicant.
Mr. Pervaiz Iqbal Kasi, advocate for the respondent.

The following question of law have been proposed for determination:

1. Whether in the facts and circumstances of the case, the learned Tribunal was justified in holding that Copper in "rough bundle form" are classifiable under PCT Heading 7407.10 relating to Copper Rods and not under PCT Heading 7408.1100 relating to Copper Wire?
2. Whether in the facts and circumstances of the case, the respondent is not guilty of mis-declaration on the basis of wrong mentioning of PCT Heading?

Learned counsel for the respondent states that there are *prima facie* questions of facts and require appreciation of evidence etc. which is amenable for adjudication in reference jurisdiction. Learned counsel for the respondent further states that these questions have been adjudicated in the statutory hierarchy and the learned Tribunal is the last fact-finding forum therein. Learned counsel for the applicant articulates no cavil to the aforesaid.

In view hereof, no question of law has been articulated before us to be entertained in the reference jurisdiction, therefore, these reference applications are hereby dismissed.

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 matters.

Judge

Judge