

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

SCRA 1273 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on CMA No.3036/2023
2. For orders on office objection
3. For orders on CMA No.3012/2023
4. For hearing of main case
5. For orders on CMA No.3013/2023

**21.01.2026**

Mr. Muhammad Khalil Dogar, advocate for the applicant

On 14.01.2026, following order was passed :

“Prima facie this is a time-barred reference application. Learned counsel seeks time to obtain instructions. At his request adjourned to 21.01.2026”

Today learned counsel states that under identical circumstances judgment has been passed as seen in order dated 19.01.2023 passed in SCRA 399 of 2017, wherein for reasons stated therein reference application has been dismissed. Learned counsel states that the judgment is binding upon this bench, therefore, in mutatis mutandis of the reasons so assigned, this reference application may be dismissed. 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

Amjad