

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
S.C.R.A. No. 1224 of 2023
Along with
S.C.R.A. No. 1225 of 2023

Date	Order with signature of Judge
------	-------------------------------

FRESH CASE

- 1) For orders on office objection No. 14.
- 2) For orders on Misc. No. 2936/2023.
- 3) For hearing of main case.
- 4) For orders on Misc. No. 2937/2023.

22.01.2026.

Mr. Faheem Raza holding brief for
 Mr. Khalid Rajpar, Advocate for Applicant.

Learned counsel states that the Questions raised before the Court in these Reference Applications has been decided vide order dated 05.12.2025 in SCRA No. 1217 & 1218 of 2023 which is reproduced as under:-

“It is jointly stated that identical controversy has been decided vide Order dated 21.10.2025 in SCRA No. 463/2022, which is reproduced herein below:-

“21.10.2025

Ms. Masooda Siraj, advocate for the applicant

This reference application was filed in 2022 assailing judgment dated 28.02.2022 passed in Customs Appeal No.K-877/2017. The matter has remained pending for three years without any progress and on 07.10.2025, the following order was passed :

07.10.2025

Ms. Masooda Siraj, advocate for applicant.

The operative paragraphs of the impugned judgment reads as under:-

“11. The judgment of this Tribunal M/s. G.M Cables and Pipes (Pvt) Ltd vs. the Additional Collector of Customs & other dated 06.03.2017 relied upon by the respondent however, there is question involved regarding GDs after issuance of Public Notice No. 17 dated 17.12.2014 and in the present case appellant's goods were imported prior to such public notice, according the judgment dated 06.03.2017 distinguishable on basis of facts

12. In view of above facts, I came to the conclusion that the appellant made complete and full declaration of goods and has rightly claimed PCT Heading 7407.1020. The respondent cannot apply Public Notice NO. 17 dated 17.12.2014 retrospectively as the appellant had filed GDs in year 2013. The appeal preferred by the appellant is hereby allowed.”

On being confronted, learned counsel submits that the observations are in accordance with the facts and law. Under such circumstances, learned counsel is confronted as to how this reference can be entertained.

To come up on 14.10.2025"

On 14.10.2025, the following order was passed :

14.10.2025

Ms. Masooda Siraj, advocate for applicant

On the last date, learned counsel was confronted as to how reference could be entertained in the presence of admitted facts. Learned counsel remains unable to assist. Let Director, Directorate of Post Clearance Audit, Customs House, Karachi be present in person on the next date. To come up on 21.10.2025.

Today, Mr. Afzaal Ahmed, Director, Directorate of Post Clearance Audit, is present and does not disputes the findings of fact observed vide paragraphs 11 and 12 of the impugned judgment. The question put to the learned officer was whether in the present facts and circumstances of the case a Public Notice could be given retrospective effect; if so, the statutory basis thereof, learned officer remained unable to assist. As observed earlier the question of law pleaded were *prima facie* argumentative in nature and sought to agitate factual controversy not amenable to reference jurisdiction. Even today no questions of law arising from the impugned judgment has been articulated before us, therefore, this reference application is hereby dismissed in *limine*.

A copy of this order 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.

Learned counsel seek that these references may also be disposed of for the same reasons and upon the same terms. Order accordingly.

A copy of this order 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 is instructed to place copy of this order in the connected file.

Learned counsel states that these references may also be disposed of for the same reasons and upon the same terms. Order accordingly.

A copy of this order 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 is instructed to place copy of this order in the connected file.

Judge

Judge

Arshad/