

ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 1119 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
	1. For orders on office objection No. 25. 2. For orders on CMA No. 2516/2023 (Ex) 3. For hearing of main case. 4. For orders on CMA No. 2517/2023 (stay)

**23.01.2026.**

Mr. Munawar Ali Memon, advocate for applicant.

Per learned counsel, three references were filed arising out of a common impugned order and two of them have already been decided against the applicant vide order dated 13.01.2025 passed in SCRA Nos. 792 to 794 of 2022, which is reproduced hereinbelow:-

“13.01.2025.  
Mr. Munawar Ali Memon, Advocate for Applicant.

- 
- 1) Granted.
- 2) Deferred.
- 3) Granted subject to all exceptions.
- 4 & 5) Through these Reference Applications, the Applicant has impugned a common Judgment dated 31.08.2022 passed in Customs Appeal No. H-222 of 2020, H-223 of 2020 and H-234 of 2020 proposing various Questions of law; however, at the very outset, Applicant’s Counsel has been confronted as to whether the order in questions have been implemented and he submits that it is so.

In view of such position, answering the Questions would be an academic exercise inasmuch as the Applicant seeks outright confiscation of the goods which have already been released on the basis of the order passed by the Tribunal, whereas, the Applicant had failed to obtain any restraining orders from this Court.

In view of the above, all these Reference Applications have become infructuous, it is so ordered; however, the order of the Tribunal in question shall not be treated as a precedent. Office to place copy of this order in connected files.”

He states that this reference may also be disposed of for the same reasons and on 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.

Judge

Judge