

**ORDER SHEET**  
**IN THE HIGH COURT OF SINDH AT KARACHI**  
**SCRA No. 704 of 2024**

Date	Order with Signature of Judge
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**Fresh case**

1. For order on CMA No.3141/2024 (exemption)
2. For hearing of Main Case
3. For order on CMA No.3142/2024 (stay)

**27.01.2026**

Mr. Khalid Mehmood Rajpar, advocate for applicant

Per learned counsel, the questions of law have already been decided against the applicant department by five members' judgment of Supreme Court in the case of Walk Limited Multan Road Lahore vs. Collector Central Excise and Sales Tax Lahore (now CIR, LTU Lahore) reported as 2025 SCMR 1280. Under such circumstances, learned Counsel states that no question arises for determination; hence 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

Ashraf