

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 2088 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of main case.
- 2. For hearing of CMA No.715/2023.

05.08.2026

Mr. Mujtaba Saheto, advocate for the applicant.

This reference is pending since 2023 and essentially the primary issue is two folds. Firstly, the impugned judgment is alleged to have been rendered in a slipshod manner, without due discussion and deliberation, hence, not befitting the last fact finding forum of the statutory hierarchy. Secondly, learned counsel states that the issue of classification is to be dealt with by the Appellate Tribunal in view of settled law as enunciated by the honourable Supreme Court in the case of K.S. Sulemanji Esmailji reported as 2025 SCMR 121. Learned counsel seeks that under such circumstances, it would be in the interest of revenue and justice for impugned judgment be set aside and the matter be remanded back to the Appellate Tribunal for adjudication afresh. 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