

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 205 & 206 of 2016

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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For hearing of main case

05.08.2026

Mr. Muhammad Khalil Dogar, advocate for the applicant

These references are pending since 2016 and notices have inter alia been effected through publication.

Learned counsel states that per the present purposes the question proposed for determination is as follows:

“Whether the learned Appellate Tribunal erred in law to consider that the decision of Classification Committee vide Public Notice No.13/2014 dated 18.11.2014 is binding in terms of CGO 12/2012 para-2?”

Learned counsel states that this is no case of first impression and the said question has already been decided by the honourable Supreme Court in favour of the applicant department as seen in the case of K.S. Sulemanji Esmailji reported as reported as 2025 SCMR 121. Learned counsel states that the said judgment is squarely binding on this bench, therefore, in *mutatis mutandis* application thereof, the question above may be answered in favour of the applicant department and against the respondent. Order accordingly. These reference applications are disposed of.

A copy of this decision may also be sent under the seal of this Court and 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 connected matter.

Judge

Judge