

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
Special Customs Reference Application Nos.738 and 739 of 2023

DATE

ORDER WITH SIGNATURE OF JUDGE

Hearing of case / Priority

1. For order on office objection
2. For hearing of main case
3. For hearing of CMA No.482/2023

22.04.2026

Mr. Faheem Raza Khuhro, Advocate for the applicant
M/s. Muhammad Younus Rao and Mubashir Aslam Magray,
Advocate for the respondents

Per learned counsel for the applicant the question pressed for determination has already been decided against the applicant-department by virtue of the judgment in the case of Universal Recycling Vs. Federation of Pakistan and others reported as 2024 PTD 754. He states that the said judgment is squarely binding upon this Court, therefore, in *mutatis mutandis* application thereof, these reference applications may be dismissed as withdrawn. 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 to place a copy hereof in connected reference.

Judge

Judge

Asif