

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 49 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE
------	-------------------------------

1. For orders on office objection No.26
2. For hearing of CMA No.691/2026
3. For hearing of main case
4. For hearing of CMA No.692/2026

11.05.2026

Mr. Muhammad Rizwan Saeed, advocate for the applicant

Mr. Abdul Wahab advocate files vakalatnama on behalf of respondent which is taken on record.

Following questions of law had been proposed for determination:

"Whether under the facts and circumstance of the case, the Tribunal while setting aside the Order-in-Appeal has correctly interpreted the proviso to sub-section (2) of Section 25A of the Customs Act, 1969?"

Learned counsel for the applicant had placed reliance on judgment reported as 2025 PTD 695 (Collector of Customs vs. M/s. Seminar (Pvt.) Ltd. and others, to state that pursuant thereto the said question has to be answered in favour of the applicant department. Upon being queried, learned counsel for respondent states that the question is in fact covered in favour of the applicant department by virtue of judgment cited. Therefore, the aforementioned question is answered in favour of the applicant department. The reference applications is disposed of accordingly.

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.

Judge

Judge