

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 555 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on CMA No.513/2025.
2. For hearing of main case.
3. For orders on CMA No.514/2025.

13.05.2026

Mr. Mohammad Abbas, advocate for the applicant.

Matter is pending since 2024 without any progress. Even notice has not been sought / issued till date. The impugned judgment observes as follows:

“08. Heard arguments from both the sides and examined the case record. The advocate for the appellant vehemently contended that he has declared correct description and PCT as it is a “Food Processing Line” and not a “Potato Fryer” as alleged by the detecting agency. He explained that in the food processing line, potatoes are washed, peeled, cut and fried. Hence, it cannot be classified as potato fryer, because frying is just one of the functions performed by the said foods processing line. On the other hand, the DR pleaded that the General Rules of Interpretation of Pakistan Customs Tariff require that the classification shall be determined according to the terms of the heading and any relevant Section or Chapter Notes. AS per note 2 of the Chapter Notes of Chapter 84, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 8486 and at the same time to a description in one or more of the headings 84.25 to 84.80 is to be classified under the appropriate heading f the former group or under heading 84.86, as the case may be, and not the latter group. In the instant case, PCT heading 8419 is to be preferred on PCT heading 8438.

09. The DR further argued that the Explanatory Notes to heading 8419 published by the World Customs Organization stipulate that Autoclaves and steaming, boiling, cooking, frying, etc., plant for cooking, preparing or preserving foods are to be classified under heading 84.19. Accordingly, it is rightfully held by the adjudicating authority that the correct PCT Code for PC 50 Potato Fryer is 8419.8100.”

Prima facie, the impugned judgment has been rendered on appreciation of evidence and denonvo adjudication in such regard is not merited in reference jurisdiction. Learned counsel is unable to distinguish or displace the findings. Learned counsel is also unable to articulate any question of law meriting adjudication in reference jurisdiction. In view hereof, reference application is dismissed in limine.

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