

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**

SCRA 982 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on CMA No.1420/2023.
2. For hearing of main case.
3. For orders on CMA No.1421/2023.

**13.05.2026**

Mr. Faheem Raza Khuhro, advocate for the applicant.

The impugned judgment observes as follows:

“10. The appellants have also enclosed the copies of the Sales Tax Invoices of their finished product prior and after the import of these ten consignments of Latex DRC 60 to their Memo of Appeal. Scrutiny of these Sales Tax Invoices also confirms that the appellants have not changed the price of their finished product which remained the same which proves that incidence of custom duty inadvertently paid by them has not been passed onto end consumers. In other words, when the case of the appellants has been tested on the touchstone of the judgments of the Supreme Court of Pakistan in the case of Bawany Sugar Mills Limited, it is established that incidence of duty has not been passed onto the end consumers.

11. We are therefore, constrained to hold that appellants have successfully established the fact that incidence of duty inadvertently paid by them has not been passed onto the end consumers by making it part of their cost of production. The duty so paid by them has separately been shown in the Balance Sheet as refundable at the end of the financial year from the custom department / government which proves that this duty has not been expensed out by them rather has been shown as an asset to be refundable from the customs department in future.

12. In the light of the above, we allow this appeal and direct the respondent department to allow the refund of duly inadvertently paid by them without any further delay as they have already suffered a lot on this score.”

Prima facie, the findings have been rendered on appreciation of evidence and the Appellate Tribunal is last fact finding forum in the statutory hierarchy. Learned counsel remains unable to distinguish or displace the findings and 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