

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 110 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of CMA No.811/2022
- 2. For hearing of main case

05.10.2026

Mr. Khalid Mehmood Rajpar, advocate for the applicant
Mr. Kashif Khan Tanoli, advocate for respondent

Following question of law is proposed for determination :

“Whether any judicial forum is vested with power to determine the classification of imported goods, as per Show Cause Notice. Apparently, the principle settled for proper decision of controversy in impugned case is sought to be decided by ‘Classification Committee’ having expertise to do the same as settled dictum laid down by Honorable Apex Court, in the case K.S. Sulemanji (2025 SCMR 121)?”

It is jointly stated that the said question is covered by virtue of judgment cited supra, therefore, same be answered in favour of the applicant, judgment set-aside, and the matter be remanded to the Classification Committee in terms of the judgment cited supra. Order accordingly.

A copy of this decision may be sent under seal of this Court and the signature of the Registration to the learned Customs Appellate Tribunal, as required per section 196(10) of the Customs Act, 1969.

Judge

Judge

Amjad