

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 139 of 2022
SCRA 140 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection.
- 2. For hearing of main case.
- 3. For hearing of CMA No.1807/2025.

07.10.2026

Mr. Muhammad Khalil Dogar, advocate for the applicant.

Learned counsel presses following question for determination:

- 1. Whether the learned Appellate Tribunal has jurisdiction to decide the PCT heading 6910.1080 instead of PCT 6910.1060 for Pedestal Pan with cistern and accessories, which is against the judgment of Honourable Supreme Court of Pakistan, reported in 2025 SCMR 121?

Learned counsel places courier report and tracking report placed on record to demonstrate that service has been effected.

Learned counsel states that the said question is duly covered by the Supreme Court judgment in the case of ('Additional Collector of Customs vs Ms. K. S. Sulemanji Esmailji and Sons') reported as 2025 SCMR 121. Therefore, in mutatis mutandis application thereof, the question be answered in favour of applicant and the impugned judgment be set aside and the matter be remanded back to the classification committee for consideration in accordance with judgment cited supra. Order accordingly.

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(10) of the Customs Act, 1969. Office is instructed to place copy hereof in the connected file.

Judge

Judge