

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 324 of 2018
SCRA 325 of 2018

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
------	----------------------------------

- 1. For hearing of CMA No.2729/2018.
- 2. For hearing of main case.

09.10.2026

Mr. Khalid Mahmood Rajpar, advocate for the applicant.

The question for determination is whether the final judgment of the Appellate Tribunal could be over turned by the Appellate Tribunal itself vide mere recourse of rectification application. Learned counsel demonstrates from the record that the impugned orders have been rendered in rectification application, whereby, the final judgment of the Appellate Tribunal has been over turned. Learned counsel states that while judgment of the learned Appellate Tribunal may be amenable to challenge in reference jurisdiction before the High Court. No case is made out to exercise such powers vide recourse to mere rectification application. Learned counsel states that even otherwise the impugned orders offend judgments of the Supreme Court in the case of Chaudhry Steel reported as 2025 SCMR 1505. Learned counsel states that the said judgment is squarely binding upon this Bench, therefore, in mutatis mutandis application thereof, the question be answered in favour of the applicant department and the impugned judgment be set aside. 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