

ORDER SHEET
THE HIGH COURT OF SINDH KARACHI

SCRA No. 761 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of main case.
- 2. For hearing of CMA No. 3363 of 2024.

27-10-2026

Mr. Khalid Mahmood Rajpar, advocate for the applicant.

Following questions of law have been proposed:

- (i) Whether on the facts and circumstances of the case, the learned Appellate Tribunal has not erred in law to revisit, review, recall its judgment dated 30.05.2023, and decide questions of law under the garb of rectification of mistake under the provisions of Section 194B(2) of the Customs Act. 1969?
- (ii) Whether in the facts and circumstances of the case the Appellate Tribunal has not erred to take U-TURN and reverse its well reasoned judgment dated 30.05.2024, holding that impugned product "Liquid Crystal Device Open Cell Sandwich Glass" is classifiable under PCT heading 9013.8000, instead of its appropriate PCT heading 8528.5100, entailing higher slab of duty and taxes?
- (iii) Whether on the facts and in the circumstances of the case, the impugned order dated 19.08.2024 passed by the Appellate Tribunal on application for rectification filed by 1st Respondent (herein) is ab-initio void and illegal?

Pursuant to issuance of notice, the respondent had entered appearance on 09.02.2026.

Learned counsel states that the aforementioned questions are no case of first impression and the issue has been decided time and again in favour of the department inter alia by virtue of the judgment of the Supreme Court in the case of Chaudhry Steel Furnace v. Commissioner Inland Revenue, Sialkot reported as 2025 SCMR 1505. Learned counsel states that in view of the binding authority, the questions be answered in favour of the applicant department and the impugned order be set aside. The plea appears well-reasoned. Order accordingly.

A copy of this decision may be sent under 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.

Judge

Judge