

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 274 & 275 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection no.26
- 2. For orders on CMA No.1051/2020
- 3. For hearing of main case

24.08.2026

Ms. Masooda Siraj, advocate for the applicant

Per learned counsel questions proposed for determination in these references have already been determined against the applicant department vide judgment passed by Division Bench of this Court in the case of *Danish Iqbal Enterprises* reported as 2022 PTD 656. Learned counsel states that the said judgment is squarely binding upon this bench, therefore, in mutatis mutandis application thereof these reference applications may be dismissed. Order accordingly.

A copy of this decision may also be sent under the seal of this Court and 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 of this order in connected matter.

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Judge

Judge

Amjad