

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**

Special Customs Reference Application No. 1096 of 2024

| DATE | ORDER WITH SIGNATURE OF JUDGE |
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- 1. For hearing of CMA No. 4918/24.
- 2. For hearing of main case.
- 3. For hearing of CMA No. 4919/2024.

**24.08.2026**

Mr. Muhammad Khalil Dogar, advocate for the applicant.

While numerous questions of law have been proposed, learned counsel states that for the present purposes the controversy is that a final judgment of the learned Tribunal was overturned by the Tribunal itself vide mere recourse to a rectification application. He states that such conduct is prima facie contrary to the law as reiterated by the Supreme Court recently in the case of Chaudhry Steel Furnace reported as 2025 SCMR 1505.

Learned counsel demonstrates that pursuant to order for the substituted service, service has been effected through publication and the relevant excerpt of the newspaper is on file.

The only questions proposed by the learned counsel for the present purposes is as follows:-

- i. Whether the Customs Appellate Tribunal has failed to consider that judgment/order once signed and pronounced could not be allowed to be declared annulled, set-aside or modified by means an application for rectification under section 194B(2) of the Customs Act, 1969 or re-opened through a rectification application?
- ii. Whether the learned Customs Appellate Tribunal, Karachi has escaped to consider that the grounds/points taken by the respondent in rectification application are neither clerical nor arithmetic mistakes and did not occur owing to accidental slip or omission which do not fall under the ambit of section 194B (2) of the Customs Act, 1969, rather they qualify the merits of the case which the learned Tribunal had decided vide its earlier judgment dated 15.12.2023?
- iii. Whether the Customs Appellate Tribunal is permissible to exercise the powers expressed by or under section 196 of the Customs Act, 1969?

Learned counsel states that this is no case of first impression and these questions already stand conclusively answered in favour of the applicant department by the honourable Supreme Court *inter alia* vide

judgment cited *supra*. Learned counsel seeks that in *mutatis mutandis* of the binding authority, the said questions may be answered in favour of the applicant and the impugned judgment be set-aside. Order accordingly.

A copy of this order 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.

Judge

Judge

Ayaz P.S.