

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Applications 281, 318 to 325 of 2010

DATE	ORDER WITH SIGNATURE OF JUDGE
------	-------------------------------

For hearing of main case.

28.08.2026

Mr. Khalid Mehmood Rajper, advocate for the applicant.
Mr. Salman Yousuf, advocate for the respondent.

These reference applications are pending since 2010 without any significant progress. *Pima facie* the issue is regarding classification with reference to PCT Headings, in respect of consignments of arms / ammunition.

Learned counsel for the applicant states that a single Judicial Member has decided seven (7) appeals vide a common order without due discussion or deliberation insofar as the particular facts and circumstances are concerned and to such extent he states that the impugned judgment is unsustainable. He also states that while the issue under consideration was purely technical, therefore, no case was made out for the same to have been addressed unilaterally in the absence of the Member Technical.

Notwithstanding to the foregoing, he refers to the questions framed by the learned Tribunal in Paragraph 10 of the impugned judgment and demonstrates that the primary questions framed, and subsequently addressed, are that of classification. Learned counsel states that it is settled law in view of the judgment of the Supreme Court in the case *K.S. Sulemanji* reported as 2025 SCMR 121 that such questions are required to be referred to the Classification Committee and are not dealt with otherwise. Learned counsel states that irrespective of other reservations about the impugned judgment, it would suffice for the present purpose if the impugned judgment is set-aside and matter is remanded to the Classification Committee in view of the binding authority cited supra.

Learned counsel for the respondent disputes the aforesaid and states that questions other than classification have also been addressed in the impugned judgment. However, he articulates no cavil to the record that the primary questions framed and addressed pertain to classification and that the same have been dealt with otherwise than in accordance with the binding authority cited supra.

Since the issue of classification is admittedly of primary concern in the present case and the judgment in *K.S. Sulemaji* is squarely binding upon this Bench, therefore, *in mutatis mutandis* application thereof, the impugned judgment is set-aside and matter is remanded to the Classification Committee to address in the manner delineated by the Supreme Court as aforesaid. The said proceedings would be without prejudice to the rights and reservations of the respective parties relating to matters other than classification pertinent hereto. These references are disposed off in term herein.

A copy of this decision may also 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 to place a copy hereof in the connected matter.

Judge

Judge

M. Khan