

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 542 of 2017
SCRA 543 of 2017
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DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of main case.
- 2. For hearing of CMA No.3234/2017.

28.08.2026

Mr. Khalid Mahmood Rajpar, advocate for the applicant.
Mr. Ghulam Hyder Shaikh, advocate for the respondent.

It is jointly stated that the issue before the court in all these references is that of classification and the correct course of action in such regard was the Appellate Tribunal to have refer the matter to the Classification Committee, as mandated by the Supreme Court in the case of *K.S. Sulemanji Esmailji* reported as *2025 SCMR 121*. In view hereof, it is jointly stated that the impugned order be set aside and the matters be referred to the Classification Committee in view of dictum cited supra. 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 files.

Judge

Judge