ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 675 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For orders on office objection No.25.
2. For hearing of main case.
3. For hearing of CMA No.3242/2019.

19.11.2026

Mr. Khalid Mahmood Rajpar, advocate for the applicant.

Following questions had been proposed for determination:

A. Whether Tribunal has jurisdiction in terms of section 194-A of the Act 1969 to determine classification of impugned goods. Apparently, the principle settled for proper decision of controversy in impugned case is ought to be decided by classification committee having expertise to do the same as settled dictum laid down by the honourable Supreme Court, in the case of Sulemanji (2025 SCMR 121)?

B. Whether the learned Tribunal being the last fact finding forum, failed to discharge its statutory duty under section 194-B of the Customs Act, 1969 by setting aside the show cause notice and the Order in Original without adjudicating upon the classification of the impugned goods, which was the sole issue on merits contested by the parties and whether the impugned judgment is liable to be set aside the appeal remanded for decision on merits to relevant forum?

Pursuant to orders of substituted service, service has been effected through publication. The relevant newspaper excerpts etc. are placed on record.

Learned counsel states that this is no case of first impression as the matter has already been conclusively put to rested by the Supreme Court in the case of K.S. Sulemanji reported as 2025 SCMR 121. Learned counsel states that in mutatis mutandis application of the binding precedent, the question be answered in favour of the applicant department, impugned judgment may be set aside, and the matter be remanded to the Classification Committee for proceeding in accordance with law enunciated vide aforementioned judgment. 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.

Judge

Judge

Khuhro/PS