

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI

Special Customs Reference Application No.342 of 2024

Date

Order with signature of Judge

Hearing of Case/Priority

1. For hearing of CMA No.1578 of 2024
2. For hearing of main case

09.05.2025

Mr. Khalid Mehmood Rajpar, Advocate for Applicant
Ms. Saima Syed, Advocate for Respondent

Through this Reference Application, the Applicant has impugned Judgment dated 24.04.2024 passed by the Customs Appellate Tribunal Bench-II, at Karachi in Customs Appeal No.K-20/2024 proposing various questions of law. Learned Counsel for the Applicant submits that the Tribunal has erred in law by deciding the classification of the goods, whereas, the matter ought to have been referred to the Classification Committee of the Appraisal Collectorate in terms of Chapter-1 of CGO 12/2002.

Accordingly the orders passed by the forums below are hereby **set-aside**. This Reference Application is disposed of with pending application by referring the matter to the Classification Committee pursuant to Judgment passed by the Hon'ble Supreme Court of Pakistan in ***K. S. Sulemanji Esmailji.***¹

ACTING CHIEF JUSTICE

J U D G E

Qurban

¹ Additional Collector of Customs MCC of Appraisalment (West) Customs House Karachi v. Messrs K.S. Sulemanji Esmailji and Son (Pvt.) Ltd., Karachi (2025 PTD 260)