

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 1816 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For orders on CMA No.4994/2023
- 2. For hearing of main case
- 3. For orders on CMA No.4995/2023

07.10.2025

Mr. Zafar Hussain, advocate for the applicant

Learned counsel states that this reference is *pari materia* to the reference disposed of earlier, as demonstrated from order dated 23.09.2025 rendered in SCRA 819/2023 and connected matters. The relevant order is reproduced herein below:-

“On 16.09.2025, the following order was passed :

Learned counsel for the respondent states that impugned order has been implemented and even security has been returned. Learned counsel for the applicants seeks time to obtain instructions. At the request, to come up on 23.09.2025. Office to place a copy hereof in connected matters.

Today, statement has been filed on behalf of applicants that reads as follow:

“In pursuance of this Honourable High Court’s order dated 16.09.2025, it is respectfully submitted that this Collectorate has already finalized the Goods Declarations on the basis of revised Valuation Ruling No.1733/2023 dated 24.01.2023. The importers paid differential amount of duty / taxes and the Collectorate released the Pay Orders / Bank Guarantees lying with the Nazir of the Honourable High Court as well as with the Collectorate, hence no outstanding dues are pending in respect of impugned Valuation Ruling No.1655/2022 dated 30.05.2022”

In view hereof, it is jointly submitted that these references have become infructuous and may be disposed of as such. 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(5) of the Customs Act, 1969.

Office is instructed to place copy of this order in connected matters.”

Learned counsel states that this reference may be disposed of for the same reasons and upon the same terms, as ordered aforesaid. 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(5) of the Customs Act, 1969.

Judge

Judge