

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 1120 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For hearing of CMA No.2518/2023
- 2. For hearing of main case
- 3. For hearing of CMA No.2519/2023

23.10.2025

Mr. Khalid Mehmood Rajpar, advocate for the applicant
Mr. Aneel Zia and Ms. Saima Syed, advocates for the respondent

It is jointly stated that identical matters have been disposed of with directions, including order dated 27.11.2024 in SCRA Nos.1117 and 1118 of 2023, which is reproduced as follows:-

“Through these Reference Applications, the Applicant has impugned Judgment dated 08.02.2023 passed by the Customs Appellate Tribunal Bench-I in Customs Appeal Nos. K-2308 & 2297 of 2022 proposing various questions of law. Learned Counsel for the Respondents submits that the Tribunal has erred in law by deciding the classification of the goods, whereas, these matters ought to have been referred to the Classification Committee of the Appraisalment Collectorate in terms of Chapter-1 of CGO 12/2002.

Accordingly the orders passed by the forums below are hereby set-aside. These Reference Applications are disposed of with pending applications by referring the matters to the Classification Committee pursuant to judgment passed by the Hon'ble Supreme Court of Pakistan in K. S. Sulemanji Esmailji.

Office to place copy of this order in the connected Reference Application.”

Learned counsel seek that this reference may also be disposed of for the same reasons and upon the same terms. Order accordingly.

A copy of this decision may also be sent under the seal of this Court and signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969.

Judge

Judge