

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 1888 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For order on office objection No. 14.
- 2. For hearing of main case.
- 3. For hearing of CMA No. 5344/23.

04.11.2025

Sardar Zafar Hussain, advocate for the applicant along with Mr. Muhammad Siddiq, advocate and Mr. Tariq Aziz, AC Customs,

Learned counsel places tracking report on record to demonstrate that notice has been effected. Per learned counsel, the issue herein is that of classification. He states that correct course for the adjudication authority would have been to submit the matter to the Classification Committee. He places reliance on judgment of the Honourable Supreme Court reported as 2025 PTD 260.

Per learned counsel, identical matters have been disposed of with directions including order dated 29.10.2025 in SCRA No. 695/2022, which reads as follows:-

“29.10.2025

Sardar Zafar Hussain, advocate along with Mr. Muhammad Siddiq, advocate for applicant.
Ms. Saima Syed, advocate for respondent.

It is jointly submitted that identical matters have been disposed of with directions as seen in order dated 27.11.2024 in SCRA No. 1117/2023 etc. which is reproduced herein below:-

“27.11.2024.

Mr. Khalid Mehmood Rajpar, Advocate for Applicant.
Mr. Aneel Zia, Advocate for Respondent in both Reference Applications.

Through these Reference Applications, the Applicant has impugned Judgment dated 08.02.2023 passed by the Customs Appellate Tribunal Bench-I in Customs Appeal No. 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 Appraisement 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 applications 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
Office to place copy of this order in the connected Reference Application”

It is jointly sought that this reference may also be disposed of for the same reasons and on the same terms. Order accordingly.

¹ Vide judgment dated 1.1.2024 in Civil Appeal Nos. 799 to 824 of 2015

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.”

He seeks that in view of the binding precedent of the honourable Supreme Court, this reference may also be disposed of for the same reasons and on the same terms. 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.

Judge

Judge

Ayaz p.s.