

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**

**Special Customs Reference Application 1545 of 2023**

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For hearing of main case
2. For hearing of CMA No.3910/2023

**18.09.2025**

Mr. Faisal Siddiqui, advocate for the applicant  
Mr. Ali Tahir, advocate for respondent

The following questions of law were framed for determination:-

- A. Whether the Learned Appellate Tribunal has erred by holding that the subject goods i.e. "Esomeprazole Pellets"/ "Esomeprazole Magnesium Ec" were not entitled to the concessionary duty under SRO No. 567(1)/2006, dated: 5th June, 2006, without considering that the said SRO No. 567(1)/2006, had been amended by the SRO No. 574(I)/2012, dated: 1<sup>st</sup> June, 2012, through which the item i.e. "Esomeprazole Magnesium Ec" had been granted 5% concessionary custom duty?
- B. Whether the subject goods i.e. "Esomeprazole Pellets"/ "Esomeprazole Magnesium Ec" imported by the Applicant are entitled to 5% concessionary custom duty under SRO No. 567(1)/2006, amended by the SRO No. 574(I)/2012?

It is jointly stated that the issue ought to have been determined by the learned tribunal being the last forum for adjudicating facts. In view hereof, it is jointly submitted that the impugned judgment may be *set aside* and the matter may be remanded to the tribunal for adjudication afresh. 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