

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 553 of 2019
SCRA 554 of 2019
SCRA 555 of 2019
SCRA 556 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
------	----------------------------------

- 1. For orders on office objection No.19 & 25.
- 2. For orders on CMA No.2828/2019.
- 3. For hearing of main case.
- 4. For orders on CMA No.2829/2019.

01.10.2025

Mr. Khalid Mehmood Rajper, advocate files Vakalatnama on behalf of the applicant, which is taken on record.

- 1. Deferred.
- 2. Exemption granted subject to all just exceptions.

3&4. Per learned counsel, the questions raised in these reference applications have already been decided by a Division Bench order of this court and once such order reflecting the same is placed on record. The contents whereof are reproduced herein below:

“23.04.2025

Mr. Khalid Mehmood Rajpar, Advocate for Applicant.

The issue raised in these Reference Applications already stands decided against the department, whereby, it has been held that Anti-Dumping Duty per se is not a Customs Duty and, therefore, any short recovery of the same cannot be made good under Section 32 of the Customs Act, 1969.

In view of such position, Question No.C i.e. Whether the Appellate Tribunal has not erred in law by ignoring the mis-declaration of Anti Dumping Duty in terms of Section 32 of the Customs Act, 1969 by the importers in the existing system of self assessment of WeBCO, where the importer has to make true and correct declaration under Section 79 of the Customs Act, 1969? Is answered against the Applicant and in favour of the Respondent(s) and as a consequence thereof, remaining questions are not required to be answered. All these Reference Applications are dismissed in limine along with pending applications.

Let copy of this order be sent to Appellate Tribunal Karachi, in Customs in terms of sub-section (5) of Section 196 of Customs Act, 1969. Office to place copy of this order in the connected Reference Applications as above.”

Learned counsel states that the authority / order cited supra is binding upon this court, therefore, in view of the reasoning and rational, so enunciated, this court may be pleased to determine the question framed

for determination against the applicant and dismiss these reference applications, subject to right of appeal of the applicant. 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.

Office is instructed to place copy hereof in the connected files.

Judge

Judge

Khuhro/PS