

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

SCRA 44 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection.
2. For hearing of CMA No.152/2024.
3. For hearing of main case.
4. For hearing of CMA No.153/2024.

**10.03.2026**

Sardar Zafar Hussain, advocate for applicant.  
Mr. Muhammad Adeel Awan, advocate for the respondent.

It is stated that the questions in this reference application has been decided against the department vide judgment dated 02.11.2020 in SCRA 340 of 2018 and other connected matters. Copy whereof has been placed on record. Learned counsel states that the Division Bench judgment is binding on this court, therefore, this court may be pleased to answer the questions against the department and in favour of the respondent and dismiss the reference application in mutatis mutandis application of the judgment as aforesaid, subject to right of appeal to 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.

Judge

Judge