

IN THE HIGH COURT OF SINDH AT KARACHI
Special Customs Reference Application Nos.580, 100, 101,
102, 103, 104, 105, 106, 107, 108, 109, 581, 860 & 861 of 2024

Date	Order with Signature of Judge
------	-------------------------------

Hearing of case (priority)

1. For order on office objection
2. For hearing of CMA No.2748/2024
3. For hearing of main case
4. For hearing of CMA No.2749/2024

24.03.2026

Sardar Zafar Hussain, Advocate for the applicant
Mr. Khalid Javed Khan, Advocate for the respondents in
SCRA Nos.102 & 105 of 2024
Ms. Naveen Merchant, Advocate for the respondents in
SCRA No.100 of 2024 a/w Mr. Salman Yousuf Advocate.
M/s. Muhammad Adeel Awan & M. Saad Shafiq Siddiqui,
Advocates for the respondents in SCRA Nos.580, 101, 103,
106, 107, 108, 860 & 861 of 2024

It is collectively stated that the questions in these reference applications have 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 applications 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 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