

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 741 & 742 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For orders on office objection
2. For hearing of main case
3. For hearing of CMA No.3235/2024

08.04.2026

Mr. Khalilullah Jakhro, advocate for the applicant

Per learned counsel these references are against impugned order rendered in rectification application, which has entirely over turned the earlier judgment rendered by the Appellate Tribunal. Learned counsel states that the order is *prima facie* illegal and offends the settled law including recent judgment dated 22.05.2025 passed by the honourable Supreme Court passed in Chaudhry Steel Furnace case (Civil Petition No.312 of 2025).

Learned counsel states that service has been effected upon the respondent and places courier receipt on record.

Learned counsel states that while numerous questions have been proposed the essential question pertinent to adjudicate the present controversy is whether on the present facts and circumstances the learned Tribunal was empowered to over-turn the final appellate judgment vide recourse to a mere rectification application.

Learned counsel states that the question in case is of first impression and it has been conclusively answered by the hon'ble Supreme Court time and time again including the recent judgment in the case of Chaudhry Steel Furnace case (Civil Petition No.312 of 2025), referred to supra. Learned counsel further states that the said judgment is squarely binding upon this bench, therefore, in mutatis mutandis application thereof, the question may be answered in favour of the applicant department and the impugned judgment may be set aside. 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. Office is instructed to place copy of this order in connected matter.

Judge

Judge

Amjad