

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 1219 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For orders on office objection No.25
2. For orders on CMA No.2918/2023
3. For hearing of main case

09.04.2026

Mr. Muhammad Abbas, advocate for the applicant

The impugned judgment appears to have been rendered on the basis of appreciation of evidence as seen from paragraph 5 of the impugned judgment which reads as follows:

05. Heard arguments from both the sides and examined the case record. The contention of the appellant that Potassium Hydroxide is accepted as a "Foliage Fertilizer" universally may be correct as one of its uses but as contended by the department, it is used in making soap, as an electrolyte in alkaline batteries, electroplating, lithography, paint and varnish remover and also as a versatile and powerful cleaning agent cannot be disputed. I hold the view that the fertilizers commonly used and referred to as "fertilizers" do not have such multiple uses. The intention of the legislature is abundantly clear that exemption/concession is only available to such fertilizers and not to products that are not exclusively used as fertilizers. I may also observe here that tea leaves can also be used as a very effective fertilizer, so can we allow tea leaves to be imported as fertilizers. Hence, I hold the firm view that Potassium Hydroxide does not qualify to be fertilizer under the stated law by any stretch of imagination"

Learned counsel is confronted as to how any question of law arises therefrom and that the *denovo* appreciation of evidence is not merited in reference jurisdiction. He remains unable to assist. Since no question of law has been articulated before this court, therefore, the reference application is dismissed in *limine*.

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