

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA No. 764 of 2024

Date	Order with Signature of Judge
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1. For order on Office Objections
2. For orders on CMA No.3368 of 2024
3. For hearing of Main Case.
4. For orders on CMA No.3369 of 2024.

14.04.2026

Mr. Faheem Raza, Advocate for the Applicant.

Per learned counsel the questions proposed are squarely covered against the Applicant/Department in view of judgment of the honourable Supreme Court in the case of Wak Limited Multan Road Lahore vs. Collector Central Excise and Sales Tax Lahore (now CIR, LTU Lahore) reported as 2025 SCMR 1280, therefore, in *mutatis mutandis* application of binding precedent this reference application is dismissed.

A copy of this order 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

Shaban