

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 161 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For orders on office objections.
- 2. For hearing of CMA 1672/2026.
- 3. For hearing of main case.

30.09.2026

Mr. Yaseen Ali, advocate for the applicant.
Tassaduq Hussain, S.I. FIA/ACC, Karachi & Nazim Khan, Jr. Manager,
IPR Deptt. Oxford University, Press.

Sardar Zafar Hussain, advocate files power on behalf of the respondent,
which is taken on record.

The four (4) questions of law have been pressed for determination as
available at Page 3 of the memorandum of the application.

Prima facie, the said questions seek recognition of matters arising out of
criminal prosecution, seek interpretation of statute pertaining to criminal law and
seek *de novo* adjudication / reappraisal of evidence. Even otherwise, the
questions are merely argumentative and do not appear to give rise to any
question of law warranting interference per Section 196 of the Customs Act,
1969. Upon being so confronted, learned counsel remains unable to articulate
any question of law meriting interference of this Court. Since, no question of law
has been demonstrated before us, therefore, this reference application is
hereby dismissed.

A copy of this decision may also 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(10) of the Customs Act, 1969.

Judge

Judge