

**ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI**

SCRA No.432 of 2017

Collector of Customs
Versus
Kamran Khan

Date	Order with signature of Judge
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1. For orders on CMA 2777/17
2. For hearing of main case
3. For orders on CMA 2778/17

Dated: 21.12.2021

Mr. Khalid Mehmood Rajpar for applicant.

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Learned counsel for the applicant, at the very outset, submits that on both the propositions i.e. on fact and law instant Reference is covered by a detailed order of this Court in Special Customs Reference Applications Nos.64 to 66 of 2020, which order itself is relied upon an order in Reference Application No.123 of 2019 and hence it would be difficult for the applicant to escape from the clutches of this authoritative order hence concedes with the findings of the Division Bench, as observed in the aforesaid References. Since the issue is covered, this Reference Application is also dismissed, along with listed applications, on the same reasoning and rational which shall apply mutatis mutandis in the instant matter as well.

Let copy of this order be sent to Appellate Tribunal Customs in terms of subsection (5) of Section 196 of Customs Act, 1969.

Judge

Judge