

ORDER SHEET
THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 129 of 2022

Date	Order with signature of Judge
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Fresh Case.

1. For order on office objection No. 8 & 10.
2. For order on CMA No. 67/24.
3. For order on CMA No. 5667/23 (stay)
4. For hearing of main case.

18.01.2024

Mr. Zia-ul-Hassan, Advocate for Applicant.

Through this Reference Application, the Applicant has impugned judgment dated 20.12.2021 passed by the Customs Appellate Tribunal in Customs Appeal No. K-922/2010 proposing various questions of law; however, question Nos. 1 & 2 are relevant and reads as under:-

- i. Whether the impugned Judgment dated 20.12.2021 is in conflict with and contrary to the Judgments of this Hon'ble of this Hon'ble Court in the case titled as ***Filters Pakistan verses Federation of Pakistan (reported as 2010 PTD 2036)*** and Judgments dated 18.03.2026 passed in Special Customs Reference Applications No.272 to 276 & 248 of 2012.
- ii. Whether the issue involved in the appeal before the Customs Appellate Tribunal in Customs Appeal No. K-922/2010 was covered by the Judgments of this Hon'ble Court in the case titled as ***Filters Pakistan verses Federation of Pakistan (reported as 2010 PTD 2036)*** and Judgments dated 18.03.2026 passed in Special Customs Reference Applications No.272 to 276 & 248 of 2012.

From perusal of the above questions, it appears that the Applicant's case is premised on judgment in the case of ***Filters Pakistan (supra)*** as above; however, the said judgment has subsequently been set-aside by the Honourable Supreme Court in the case reported as ***Collector of Customs v Filters Pakistan (Pvt) Limited (2020 SCMR 1157)***.

In view of above, both these questions are answered against the Applicant and in favour of the department; hence this Reference Application is dismissed in *Limine*. Let copy of this order be sent to the Customs Appellate Tribunal, Karachi as required under Section 196(5) of Customs Act, 1969.

J U D G E

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