

ORDER SHEET
THE HIGH COURT OF SINDH AT KARACHI
Special Customs Reference Application Nos. 462 to 465 of 2019

Date

Order with signature of Judge

HEARING / PRIORITY:

1. For order on office objections No.5, 26 & 28.
2. For hearing of main case.
3. For order on CMA No. 2528/2019.

23.04.2025

Mr. Khalid Mehmood Rajpar, Advocate for Applicant.

The issue raised in these Reference Applications already stands decided against the department¹, whereby, it has been held that Anti-Dumping Duty per se is not a Customs Duty and, therefore, any short recovery of the same cannot be made good under Section 32 of the Customs Act, 1969.

In view of such position, Question No.C i.e. ***Whether the Appellate Tribunal has not erred in law by ignoring the mis-declaration of Anti Dumping Duty in terms of Section 32 of the Customs Act, 1969 by the importers in the existing system of self assessment of WeBOC, where the importer has to make true and correct declaration under Section 79 of the Customs Act, 1969?*** is answered against the Applicant and in favour of the Respondent(s) and as a consequence thereof, remaining questions are not required to be answered. All these Reference Applications are ***dismissed*** in limine along with pending applications.

Let copy of this order be sent to Customs Appellate Tribunal, Karachi, in terms of sub-section (5) of Section 196 of Customs Act, 1969. Office to place copy of this order in the connected Reference Applications as above.

ACTING CHIEF JUSTICE

J U D G E

¹ Per Munib Akhtar J in Muhammad Saleem Bikiya & others v. Pakistan & another reported as 2018 PTD 2026

