

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
Special Customs Reference Application No. 892 of 2017
along with
SCRA Nos. 893, 894, 895, 896, 897 & 900 of 2017

Date	Order with signature of Judge
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Hearing Case (Priority).

1. For hearing of main case.
2. For hearing of Misc. No. 3768/17.

09.04.2025.

Mr. Muhammad Khalil Dogar, Advocate for Applicants.

As per tracking report of the Courier Company, the notice could not be served upon the Respondents as they are not available on the address given by them in the Memo of Appeal before Tribunal; therefore, no further notice required.

Insofar as instant Reference Applications are concerned, the impugned order of the Tribunal dated 13.07.2017 reflects that the said order has been passed on the basis of an earlier order of the Tribunal dated 17.11.2014 passed in `Customs Appeal Nos. K-729 to 735 of 2014; whereby, the Appeals were allowed and on such basis, the Appeals in the instant matters have also been allowed by the Tribunal by placing reliance on earlier orders. It appears that the said earlier judgment of the Tribunal passed in Customs Appeal Nos. K-729 of 2014 and other connected matters was impugned by the department by way of Special Customs Reference Application No. 928 of 2015 and other connected matters (***Collector of Customs, MCC Appraisement East v. M/s. Hi-Tech Impex & others***) and vide order dated 07.04.2021, the said Reference Applications have been dismissed and the relevant final conclusion reads as under:-

“8. Lastly, we may observe that the learned Tribunal in the impugned order has unnecessarily indulged in dilating upon various legal issues which were never a subject matter in these proceedings; as a consequence thereof, the Applicant has been compelled to propose various questions of law; however, in our considered view there is only one legal question in this matter that “*whether a re-assessment order can be passed under section 80(3) of the Act, once the*

consignment has been released and cleared from Customs”; and the same is answered in negative; against the Applicant and in favor of the Respondents. The Reference Applications stands dismissed; however, we have not concurred with the observations of the learned Tribunal while arriving at this decision; the same being extraneous to the issue in hand and not germane to the present proceedings. As a consequence, thereof order of the Collector Appeals stands restored subject to hereinabove observations.”

In view of the above, all these Reference Applications are also dismissed for the reasons so assigned in the aforesaid Order dated 07.04.2021 passed by this Court in SCRA Nos.928 of 2015 & other connected matters.

Let copy of this order be sent to the Appellate Tribunal in terms of Section 196(5) of the Customs Act, 1969 and a copy of the same shall also be placed in all connected Reference Applications.

Acting Chief Justice

Judge

Ayaz P.S.