

# ORDER SHEET

## IN THE HIGH COURT OF SINDH AT KARACHI

**C.P.No.D-299 of 2023 a/w  
C.P.Nos.D-297, 378, 419 & 788 of 2023**

DATE	ORDER WITH SIGNATURE(S) OF JUDGE(S)
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**30.05.2025**

M/s.Rana Sakhawat Ali & Manzar Hussain, Advocates for the Petitioners.  
Mr.Muhammad Akbar Khan, Assistant Attorney General.  
Ms.Alizeh Bashir, Assistant Attorney General.  
M/s.Sardar Zafar Hussain, Khalid Mehmood Rajpar, Saleh Muhammad and Asif Ali Siyal, Advocates for Respondents.  
Mr.Azad Hussain, Advocate holding brief for Mr.Faheem Raza, Advocate for Respondent.  
Mr.Zohaib, Advocate holding brief for Mr.Shahnawaz, Advocate for Respondent.  
Mr.Nadir Hussain, Advocate holding brief for Mr.Irfan Mir Halepota, Advocate for Respondent.  
Mr.Tariq Aziz, Assistant Collector Customs is present.

On the last date following order was passed:-

**“09.04.2025**

Mr. Muhammad Adeel Awan, advocate for petitioner  
Mr. Rana Sakhawat Ali, advocate for petitioner in connected petitions  
Ms. Mehreen Ibrahim, DAG  
Mr. Shah Nawaz Sahito, advocate for the respondent No.2 in CP No.D-378 of 2023  
Sardar Zafar Hussain, advocate for the respondent  
Mr. Faheem Raza, advocate for the respondent  
Mr. Khalid Rajper, advocate for respondent  
Ms. Masooda Siraj, advocate for respondent

Learned counsel for respondents states that the controversy has already been determined by a Division Bench of this Court in the judgment reported as 2024 PTD 736 (*Shamim Ahmed & another vs. Federation of Pakistan & Others*). Learned counsel for petitioners seeks time to obtain instructions. Adjourned to **16.04.2025**. Office to place copy of this order in connected petitions.”

Today, learned counsel states that the despite fixed date the leading counsel is unavailable, hence, adjournment is being sought. The Supreme Court of Pakistan appears to have determined the controversy vide judgment passed in the case of Collector of Customs Lahore vs. Wasim Radio Traders, Lahore reported as 2023 SCMR 1716. The said judgment was relied upon and followed earlier by Division Bench of this Court in the judgment passed in the case of Shamim Ahmed & another v, Federation of Pakistan and others reported in 2024 PTD 736.

Needless to state that the aforementioned judgments are binding upon this Bench pursuant to Article 189 of the Constitution and multiline principle and could not be distinguished by the petitioners’ counsel. Therefore, in mutatis mutandis application of the ratio enunciated, these petitions are dismissed.

Let copy of this order be placed in each connected petition.

Judge

Judge

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