

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

**Special Customs Reference Applications No.140 to 149 of 2015**

**DATE**

**ORDER WITH SIGNATURE OF JUDGES**

**Hearing of main case**

**07.03.2025**

Mr. Sardar Zafar Hussain, Advocate for the Applicant  
Mr. Tariq Aziz, Assistant Collector SAPT

\*\*\*\*\*

None present on behalf of the Respondents, despite repeated efforts, including through Courier as the address of the Respondents is incomplete as mentioned in the Memo of Appeal filed before the Tribunal.

On the other hand, Applicant's Counsel submits that controversy as raised in these matters has already been decided by this Court and the Tribunal's Judgment in Customs Appeal Nos.K-1075 to 1109 of 2015 dated 23.11.2015 has been set aside by this Court in the case of ***The Collector of Customs v. Mian Azam Waheed (2022 PTD 956)***. He has further argued that the said judgment was impugned by the private Respondents before the Honourable Supreme Court and the judgment of this Court has been maintained in the case of ***Mian Azam Waheed and 2 others v. The Collector of Customs through Additional Collector of Customs, Karachi (2023 SCMR 1247)***. On perusal of the Tribunal's Judgment / Impugned Revision, it reflects that identical facts and law point is involved, which has already been dealt with and decided, as above.

In view of such position, the impugned judgment of the Tribunal dated 08.12.2014 is hereby set-aside and all these Reference Applications are **allowed** for the reasons so assigned in the judgment passed by this Court in the case of **Collector of Customs (supra)** and affirmed by the Honourable Supreme Court in the case of **Mian Azam Waheed (supra)**. Let a copy of this order be sent to Appellate Tribunal Customs in terms of sub-section (5) of Section 196 of Customs Act, 1969. Office shall place copy of this order in connected files.

**ACTING CHIEF JUSTICE**

**JUDGE**