

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 510 of 2020
Special Customs Reference Application 511 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection No.15 & 26
2. For orders on CMA No.3043/2020
3. For hearing of main case
4. For orders on CMA No.3044/2020

13.10.2025

Mr. Khalid Mehmood Rajpar, advocate for the applicant

Per learned counsel the impugned judgment offends judgment dated 21.01.2025 passed in SCRA 930 of 2017 and other connected matters. He further adds that while the single member order states that there are inherent legal infirmities, substantive illegalities, patent violation of law and disregard of principles of natural justice, however, has failed to particularize the same and has rendered these findings in a perfunctory manner.

These reference applications are admitted; notice to the respondent for 27.10.2025 through first three modes as well as courier. Learned counsel is directed to place tracking report on record. In the meanwhile, operation of the impugned judgment is suspended.

Office is instructed to place copy of this order in connected matter.

Judge

Judge

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 371 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on CMA No.1522/2020
2. For orders on CMA No.1523/2020
3. For hearing of main case
4. For orders on CMA No.1524/2020

13.10.2025

Sardar Zafar Hussain, advocate for the applicant

Per learned counsel the impugned judgment has been rendered in a perfunctory manner and devoid of any independent reasoning and / or deliberation and cannot be said to be a speaking order. Learned counsel states that the same is not befitting the last fact-finding forum in the statutory hierarchy.

The reference application is admitted; notice to the respondent for 27.10.2025 through first three modes as well as courier. Learned counsel is directed to place tracking report on record. In the meanwhile, operation of the impugned order is suspended.

Judge

Judge

Amjad

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Sales Tax Reference Application 315 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection No.01
2. For order on CMA No.1090/2020
3. For hearing of main case

13.10.2025

This reference application is pending since 2020 without any progress. On 16.09.2025, the following order was passed :

16.09.2025

Mr. Muhammad Taseer Khan, advocate holding brief for Mr. Muhammad Aqeel Qureshi, advocate for the applicant and requests for adjournment. This matter is pending since 2020 and no notice has been sought/issued till date. As an indulgence, adjourned to come up after two weeks.

Even today applicant remains unrepresented without intimation or justification. It appears that the applicant is not interested in proceeding with the matter. In view of judgment of the Supreme Court in the case of C.I.R. vs. Rafeh Limited reported as PLD 2020 SC 518, this reference application is dismissed for non-prosecution.

A copy of this order may be sent under the seal of this Court and the signature of the Registrar to the learned Appellate Tribunal, as required per section 47 subsection 5 of Sales Tax Act, 1990.

Judge

Judge

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 282 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection No.26 & 28
2. For orders on CMA No.1202/2020
3. For hearing of main case
4. For orders on CMA No.1203/2020

13.10.2025

Mr. Khalid Mehmood Rajpar, advocate for the applicant

Per learned counsel eleven appeals have been decided vide a common impugned judgment without appreciation of any independent facts and circumstances of each case. He states that the judgment has been rendered in a perfunctory manner and the same is not befitting the last fact-finding forum in the statutory hierarchy.

The reference application is admitted; notice to the respondent for 27.10.2025 through first three modes as well as courier. Learned counsel is directed to place tracking report on record. In the meanwhile, operation of the impugned judgment is suspended.

Judge

Judge

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 139 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection No.26
2. For orders on CMA No.824/2020
3. For hearing of main case
4. For orders on CMA No.825/2020

13.10.2025

Mr. Khalid Mehmood Rajpar, advocate for the applicant

Per learned counsel the respondent paid the relevant duty and taxes, however, subsequently assailed the levy before the FTO. The FTO was pleased to dispose of the matter with directions to adjudicate the matter after providing opportunity of hearing to the respondent. Per record, despite three opportunities the respondent failed to appear before the adjudicating officer, however, assailed the order-in-original before the Collector and subsequently before the Appellate Tribunal. Learned counsel states that single member order impugned is devoid of any independent appreciation of facts and circumstances and disregard the settled law. He states that instead of sending the matter back for adjudication or even doing so itself the Tribunal was pleased to give the benefit of being absent before the adjudicating officer to the respondent itself. He also refers to paragraph 17 to demonstrate that the learned Tribunal has dwelled upon extraneous issue and subject matter there before and completely disregarded the pecuniary circumstances of the case.

The reference application is admitted; notice to the respondent for 27.10.2025 through first three modes as well as courier. Learned counsel is directed to place tracking report on record. In the meanwhile, operation of the impugned order is suspended.

Judge

Judge

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 69 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection No.26
2. For orders on CMA No.1075/2020
3. For hearing of main case
4. For orders on CMA No.1076/2020

13.10.2025

Mr. Irfan Mir Halepota, advocate for the applicant

Per learned counsel the impugned judgment has been rendered in a perfunctory manner and devoid of any independent reasoning and / or deliberation and cannot be said to be a speaking order. Learned counsel states that the same is not befitting the last fact-finding forum in the statutory hierarchy.

The reference application is admitted; notice to the respondent for 27.10.2025 through first three modes as well as courier. Learned counsel is directed to place tracking report on record. In the meanwhile, operation of the impugned order is suspended.

Judge

Judge

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Sales Tax Reference Application 765 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection No.22
2. For orders on CMA No.3666/2019
3. For hearing of main case

13.10.2025

Mr. Faheem Ali, advocate for the applicant

Learned counsel for the applicant presses following question of law for determination.

Whether under the facts and circumstances of the case, the learned Tribunal was justified to delete the demand relating to claim of inadmissible input tax by placing reliance on Section 8 (1) (h) of the Sales Tax Act, 1990 while the disallowance was validly made in accordance with the terms of clauses (a) and (c) of sub Section (1) of section 8 of the Sales Tax Act, 1990?

The reference application is admitted; notice to the respondent through first three modes as well as courier. Learned counsel is directed to place tracking report on record.

To come up after four weeks.

Judge

Judge

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 671 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on CMA No.3212/2019
2. For hearing of main case
3. For orders on CMA No.3213/2019

13.10.2025

Ms. Masooda Siraj, advocate for the applicant

Following questions of law have been proposed for determination :

Whether the learned Appellate Tribunal was justified to set aside the penalty of Rs.2,000,000/- (Rupees Two Million), imposed upon the warehouse keeper, by the learned adjudicating authority, despite his pleading guilty and consequent conviction by the learned Special Judge (Customs & Taxation) Karachi?

Whether the learned Appellate Tribunal while concluding the impugned judgment has seriously erred in law and failed to understand that in terms of Section 116 of the Customs Act, 1969, the warehouse keeper was responsible for safe storage, due receipt and delivery of warehoused goods accordingly to the quantity, weight or gauge reported by the officer of customs?

Whether the learned Appellate Tribunal, being the last fact finding forum in the hierarchy of Customs Act, 1969, is not required under the law to anxiously scrutinize the documents presented before it by the representative parties? What will be the effect if lack of anxious scrutiny is obvious from the face of record-in-proceedings?

The reference application is admitted; notice to the respondent for 27.10.2025 through first three modes as well as courier. Learned counsel is directed to place tracking report on record. In the meanwhile, operation of the impugned judgment is suspended.

Judge

Judge

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Sales Tax Reference Application 572 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection No.22
2. For hearing of main case

13.10.2025

This reference application is pending since 2020 without any progress. On 03.11.2020 counsel for the applicant had sought time to prepare his case. Today applicant remains unrepresented without intimation or justification. It appears that the applicant is not interested in proceeding with the matter. In view of judgment of the Supreme Court in the case of C.I.R. vs. Rafeh Limited reported as PLD 2020 SC 518, this reference application is dismissed for non-prosecution.

A copy of this order may be sent under the seal of this Court and the signature of the Registrar to the learned Appellate Tribunal, as required per section 47 subsection 5 of Sales Tax Act, 1990.

Judge

Judge

Amjad

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
Special Sales Tax Reference Application 407 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection No.23 & 25
2. For orders on CMA No.435/2022
3. For hearing of main case

13.10.2025

Mr. Irfan Mir Halepota, advocate for the applicant

Learned counsel has filed rephrased questions of law, taken on record. Same are reproduced herein below:

a. *"Whether under the facts and circumstances of the case the Appellate Tribunal-IR has not erred in law in annulling the order of DCIR in violation of section 11 of the Sales Tax Act, 1990 and judgment of the Hon'ble Supreme Court of Pakistan C.P. No. 398-L of 2018 in the case of M/s Hamza Nasir Wire & Others which empower the Officer Inland Revenue to pass the Order?"*

b. *"Whether under the facts and circumstances of the case, the learned Appellant Tribunal Inland Revenue was justified as per law to delete the demand created vide Assessment order passed under section 11 of the Sales Tax Act, 1990 merely on the ground that the order date is different from the date of compliance in violation of section 11 which empower the Officer Inland Revenue to finalize the proceedings within statutory time?"*

c. *"Whether under the facts and circumstances of the case, the learned Appellant Tribunal Inland Revenue was justified in annulling the order of the CIR (Appeals) and assessing officer on the ground that application of independent mind was not applied by the officers, who have finalized the proceedings under section 11 and 45 of the Sales Tax Act, 1990?"*

Learned counsel states that while the impugned order observes that the order under challenge has been rendered in a perfunctory manner it is proceeded to do the same itself. Learned counsel further states that even if the contention was to be sustained than the appropriate course ought to have remand the matter to the adjudicating officer.

The reference application is admitted; notice to the respondent for 27.10.2025 through first three modes as well as courier. Learned counsel is directed to place tracking report on record. In the meanwhile, operation of the impugned order is suspended.

Judge

Judge

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application 308 of 2017

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on CMA No.452/2017
2. For orders on CMA No.453/2017
3. For hearing of main case

13.10.2025

Mr. Abdul Basit advocate holds brief for Dr. Shahnawaz Memon, advocate for the applicant

This reference application is pending since 2017 without any progress; even notice has not been sought till date. On the last date following order was passed and fixed date was given.

“06.10.2025

Dr. Shahnawaz Memon, advocate for the applicant

This is a time barred reference application. Counsel seeks time to obtain instructions. At his request adjourned to 13.10.2025”

Today brief is being held and merely adjournment is being sought on behalf of the applicant’s counsel. It appears that the applicant is not interested in proceeding with the matter. In view of judgment of the Supreme Court in the case of C.I.R. vs. Rafeh Limited reported as PLD 2020 SC 518, this reference application is dismissed for non-prosecution.

A copy of this order may be sent under the seal of this Court and the signature of the Registrar to the learned Appellate Tribunal, as required per section 133(8) of the Income Tax Ordinance, 2001.

Judge

Judge

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application 361 of 2016

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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For hearing of main case

13.10.2025

This reference application is pending since 2016 without any progress. On each date applicant's counsel had sought time either to prepare his case and / or to reformulate the questions of law. Despite fixed date having been given applicant remained unrepresented without intimation or justification. It appears that the applicant is not interested in proceeding with the matter. In view of judgment of the Supreme Court in the case of C.I.R. vs. Rafeh Limited reported as PLD 2020 SC 518, this reference application is dismissed for non-prosecution.

A copy of this order may be sent under the seal of this Court and the signature of the Registrar to the learned Appellate Tribunal, as required per section 133(8) of the Income Tax Ordinance, 2001.

Judge

Judge

Amjad

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 2036 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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For orders as to non-prosecution

13.10.2025

Sardar Muhammad Azad, advocate for the applicant

This reference application is pending since 2023 without any progress. On the last date notice was issued and fixed date was given, however, the department has not considered appropriate to even have notice issued and the matter has been listed for orders as to non-prosecution. It appears that the applicant department is not interested in proceeding with the matter. In view of judgment of the Supreme Court in the case of C.I.R. vs. Rafeh Limited reported as PLD 2020 SC 518, this reference application is dismissed for non-prosecution.

A copy of this decision may be sent under the seal of this Court and the signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969.

Judge

Judge

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 1299 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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For orders as to non-prosecution of appeal

13.10.2025

This reference application is pending since 2023 without any progress and remains listed for orders as to non-prosecution ever since. Even today applicant is unrepresented without intimation or justification. It appears that the applicant is not interested in proceeding with the matter. In view of judgment of the Supreme Court in the case of C.I.R. vs. Rafeh Limited reported as PLD 2020 SC 518, this reference application is dismissed for non-prosecution.

A copy of this decision may be sent under the seal of this Court and the signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969.

Judge

Judge

Amjad