

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 1294 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For Orders on CMA No. 3082/23.
- 2. For hearing of main case.
- 3. For orders on CMA No. 3083/23.

16.10.2025

Mr. Khalid Mehmood Rajper, advocate for applicant.

Learned counsel articulates no cavil to the observation that the question raised in the present reference has been decided against the department by the Supreme Court recently vide Order dated 07.05.2025 passed in *Civil Petition No.690-K of 2022 (Shahzad vs. The Collector of Customs, MCC, (Preventive), Karachi and another)*.

In view hereof, there appears no reason to entertain this reference application, therefore, the same is dismissed in *limine*.

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