

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 1307 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For order on office objection No. 08 & 24.
- 2. For orders on CMA No. 3163/2023 (Exemption)
- 3. For hearing of main case.
- 4. For order on CMA No. 3164/2023. (Stay)

21.10.2025

Mr. S. Asad Ali, advocate holding brief for Mr. Shahid Ali Qureshi,
advocate for applicant.

Perusal of the impugned judgment demonstrates that it has been rendered on the basis of facts. Upon being confronted as to whether the three questions pleaded for determination could be considered questions of law arising from the impugned judgment, learned counsel responded in the negative. Since no question of law has been articulated for determination by this Court, therefore, this reference application is hereby 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