

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
SCRA No.9 of 2013
SCRA No.10 of 2013

Date	Order with Signature of Judge
------	-------------------------------

Hearing of Case

For hearing of Main Case

18.03.2026

Raja Qasit Nawaz Khan Advocate for the Applicants
Mr. Pervaiz Memon Advocate for the Respondent

These references are pending since 2013. The order impugned is that of the learned Tribunal dated 03.09.2012, which concludes as follows:

“9. After hearing the arguments and scrutinizing the relevant record it revealed that no independent order-in-original was passed in the cases of the appellants but an order passed in another case was mutatis mutandis applied to their cases. The Customs authorities were supposed to pass separate orders in each case as laid down by the Hon'ble Sindh High Court 2011 PTD 2849. The litigant has a right that his case should be disposed of on its own factual position of his case and not on factual position of a case of any other litigant despite the position that the facts would be the same. Therefore, the impugned orders under challenge before this Tribunal are set aside and the matter is remanded to the learned Adjudicating Officer to pass a speaking order afresh by independently stating the facts of the case of the appellant. No order to costs. Parties be informed by post or through UMS.”

Prima facie it is a simple remand order rendered over thirteen years ago and no finding adverse finding, with regard to either party, has been demonstrated before the Court.

As a general principle, a reference application against a remand order is seldom entertained; unless it can be demonstrated that a manifest prejudice is being caused to the position of either party¹. No such apprehension has been articulated herein. Earlier Division bench judgments have consistently deprecated the tendency to mechanically assail remand orders; as recently reiterated by this Court in *Philip Morris*².

Since no question of law has been articulated before us coupled with binding nature of the authority cited supra, therefore, these references are found to be misconceived, hence, dismissed. Office is instructed to place copy of this order in connected matter.

¹ *ITRA 345 & 346 of 2016*, order dated 09.12.2019; Reliance was placed upon Commissioner of Income Tax, Central Zone 'B', Karachi vs. Electronic Industries Ltd., Karachi [1988 PTD 111]; The Commissioner of Income Tax West Zone, Karachi and another vs. Khairpur Textile Mills Ltd. and others [1989 PTD 500]; and E.M. Oils Mills and Industries Ltd. through Director vs. Commissioner of Income Tax, Audit Division II, Companies III, Karachi [2011 PTD 2708].

² Per *Muhammad Osman Ali Hadi* in *Philip Morris vs. CIR (SFERA 39 of 2022)*; judgment dated 24.11.2025.

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 PS