

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

Special Customs Reference Application No.640 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE
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Hearing of case / Priority

1. For hearing of CMA No.2996/2024
2. For hearing of main case
3. For hearing of CMA No.2997/2024

27.04.2026

Mr. Khalid Mehmood Rajpar, advocate for the applicant

Notwithstanding, the foregoing, learned counsel states that this is a case of inconsistent judgment of the learned Tribunal as the present judgment impugned being inconsistent with earlier judgment.

Learned counsel states that pursuant to last order for substituted service, publication has already taken place and the copy of newspaper is placed on record.

While numerous questions of law had been proposed, it was argued that this was a *prima facie* case of inconsistent judgment of the learned Tribunal. Learned counsel demonstrated that the impugned judgment is *prima facie* inconsistent with the earlier judgment dated 13.06.2023 passed in Customs Appeal No.K-478 of 2023 appearing at page 211 of the Court file. Learned counsel states that the inconsistent subsequent judgment in the absence of the earlier judgment not having been set aside distinguishing and the same cannot be sustained. Learned counsel seeks that the impugned judgment be set aside and the mater be remanded back to the learned Tribunal for adjudication afresh in accordance with the law. Order accordingly. This reference is disposed of.

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