

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 19 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For hearing of main case
2. For hearing of CMA No.395/2026

29.04.2026

Sardar Zafar Hussain, advocate for the applicant

Mr. Amjad Ali Ruk advocate files vakalatnama on behalf of respondent which is taken on record.

Learned counsel draws attention to order dated 11.02.2025 rendered by this Court in SCRA 357 of 2013, which reads as follows:

Through this Reference Application, the Applicant has impugned judgment dated 30.08.2013 passed by the Customs Appellate Tribunal in Customs Appeal, No. K-547 of 2013 proposing various questions of law. Learned Counsel for the Applicant submits that the Tribunal has erred in law by deciding the classification of the goods, whereas, the matter ought to have been referred to the Classification Committee of the Appraisal Collectorate in terms of Chapter-1 of CGO 12/2002.

Accordingly the orders passed by the forums below are hereby set-aside. This Reference Application is disposed of with pending applications by referring the matter to the Classification Committee pursuant to judgment-passed by the Hon'ble Supreme Court of Pakistan in the case of K. S. Sulemanji Esmailji¹.

It is jointly sought that this reference application be disposed of for the same reasons and upon the same terms. Order accordingly.

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

Judge

Judge

Amjad

¹[(2024) 130 Tax 521 (S.C.Pak)]