ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 539 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE

1. For orders on CMA No.2606/2019
2. For hearing of main case
3. For hearing of CMA No.2607/2019

02.11.2026

Mr. Muhammad Khalil Dogar, advocate for the applicant

Messrs. Muhammad Siddique and Asmar Tariq, advocates for respondent

Per learned counsel the question before the court has already been decided against the applicant department by virtue of judgment in the case of Collector of Customs through Additional Collector of Customs vs. Lake View Forest (Pvt.) Ltd. reported as 2021 PTD 1955. In *mutatis mutandis* application thereof, this reference application is dismissed.

A copy of this decision may be sent under seal of this Court and the signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(10) of the Customs Act, 1969.

Judge

Judge

Amjad