ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 746 of 2016

DATE	ORDER WITH SIGNATURE OF JUDGE

For hearing of main case

07.09.2026

Mr. Muhammad Khalil Dogar, advocate for the applicant

Following questions of law had been proposed for determination :

i. Whether in the presence of prescribed category of Surgical Needles under PCT Heading 9018.3950, Bulk Needles imported for syringes / solutions, classifiable under PCT Heading 9018.3200, can be termed as surgical goods?

ii. Whether the learned Appellate Tribunal has not erred in law to allow exemption of sales tax, under Sr. No. 7 of the SRO 1125 (I) / 2011 dated 31.12.2011 to such goods which are not used as surgical goods?

Learned counsel states that it was imperative upon the learned Tribunal to refer the matter to the Classification Committee and not exercise the said jurisdiction at its own. Learned counsel states that conclusive pronouncement of the Supreme Court in such regard is the case of K. S. Sulemanji Esmailji, reported as 2025 SCMR 121. Which mandates that such matters be submitted to the Classification Committee. Learned counsel states that in view of the binding authority cited supra the impugned judgment may be set aside and the matter be sent to the Classification Committee in terms of the judgment cited above. Order accordingly.

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

Judge

Judge

Amjad