ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

S.C.R.A. Nos. 1074, 1075, 1076, 1077, 1078 1079, 1080, 1081, 1082, 1083, 1084, 1085 & 1086 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

Hearing of Case.

1. For orders on office objection Nos. 12 & 26.
2. For hearing of CMA No. 4878/24.
3. For hearing of main case.
4. For hearing of CMA No. 4879/24.

10.11.2026.

Mr. Khalid Mehmood Rajpar, advocate for the applicant.
Mr. Ghulam Hyder Shaikh, advocate for the respondent.

It is jointly submitted that the basic premise that the impugned judgment relied upon is narrated in Paragraph-34 thereof, wherein, reliance has been placed on certain judgments. It is pointed out that the law as enunciated by the Hon'ble Supreme Court in a recent judgment dated 24.09.2026 in the case of *Forte Marketing Services, Lahore* (Civil Petitions Nos. 86-K to 115-K of 2023) is contrary and in supersession of the same. It is submitted that it may be just and proper for the impugned judgment to be set-aside and the matters be remanded back to the learned Tribunal for adjudication afresh in accordance with law and on merits. Order accordingly.

A copy of this order 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(10) of the Customs Act, 1969. Office is instructed to place copy of this order in the connected files.

Judge

Judge

Ayaz p.s.