ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 1101 of 2024
SCRA 1100 of 2024
SCRA 1102 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For orders on office objection.
2. For hearing of main case.
3. For hearing of CMA No.4929/2024.

11.11.2026

Sardar Zafar Hussain, advocate alongwith Mr. M. Siddique, advocate for the applicant.
Rana Sakhawat Ali, advocate for the respondent.

Following questions had been proposed for determination:

1. Whether I the light of facts and circumstances of the case, the learned Customs Appellate Tribunal has erred in law not to consider that in the light of this High Court's order passed in Special Customs Reference 399 of 2017 the learned Appellate Tribunal is not competent to rehear the complete case through a rectification application. Whereas, the scope of rectification is confined to the extent of any clerical arithmetical error or error arising from accidental ship and omission apparent from the record?

2. Whether the Appellate Tribunal can change the whole order / judgment already passed under the mandate of "rectification" in terms of section 194-B(2) of the Customs Act, 1969?

Learned counsel for the applicant states that the questions are covered in favour of the applicant department and against the respondent by virtue of recent judgment of Supreme Court in Chahdury Steel Furnace case reported as 2025 SCMR 1505. He states that in mutatis mutandis application of binding judgment, the questions be answered in favour of the applicant department and the impugned judgment be set aside. Learned counsel for the respondent articulates no cavil to the aforesaid. Order accordingly.

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(10) of the Customs Act, 1969. Office is instructed to placed copy hereof in the connected files.

Judge

Judge

Khuhro/PS