ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 259 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For order on CMA No. 2254/26.
2. For hearing of main case.
3. For hearing of CMA No. 2256/26.

12.11.2026

Sardar Zafar Hussain, advocate alongwith Mr. Muhammad Siddiq, advocate for the applicant.

Following question is pressed for determination:-

> "Whether the learned Appellate Tribunal erred in law in deciding the appeal on 24.08.2026 in reliance upon the judgment dated 19.03.2018 in SCRA 744/2016, which stood set aside by the honourable Supreme Court vide judgment dated 26.0.2025 in CA Nos.225 to 546 of 2019, thereby rendering the impugned judgment per incuriam and in violation of Article 189 of the Constitution?

Learned counsel places courier tracking report etc. on record, to demonstrate that notice has already been served.

Learned counsel states that the said question has already been decided by the Hon'ble Supreme Court in favour of the applicant department vide judgment dated 20.03.2025 in Civil Appeals No.225 to 546 of 2019, copy whereof is available at page-37 of the court file, therefore, in mutatis mutandis application of the binding authority, the question be answered in favour of the applicant department and against the respondent. 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.

Judge

Judge

Ayaz p.s.