

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 877 of 2017

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection No.13.
2. For orders on CMA No.1427/2020.
3. For hearing of main case.

22.09.2025

This reference application is pending since 2017 and it appears that even notice has not been sought / issued till date. On the last date, following order was passed:

"Dated: 01.11.2021

Mr. M. Abbas for applicant.

Learned counsel for applicant submits that it was a final assessment made by the customs authorities when the goods were released however the goods were intercepted by respondent No.3 when they had no authority to act upon hence under protest additional amount of duties, as claimed, by respondent No.3 was paid by the applicant. Learned counsel submits that for all intent and purposes the Customs' determination was final in terms of Section 80 of Customs Act, 1969. We however do not have copy of that assessment order which is claimed to have been a final assessment and not provisional. Let in the first instance copy of such assessment order be placed on record. Adjourned."

It appears that earlier order has not been complied with and even otherwise, applicant remains unrepresented without intimation or justification. Accordingly, in view of judgment of *CIR vs. Rafeh Limited* reported as *PLD 2020 SC 518*, this reference application is dismissed for non-prosecution.

Judge

Judge