

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Applications 1003, 1004, 1005, 1006,
1007, 1008, 1009, 1010, 1011 and 1012 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For order on office objection
- 2. For hearing of main case
- 3. For hearing of CMA No.4516/2024

23.09.2025

Mr. Abdul Ghaffar Khan, advocate for the applicant
Agha Shahid Majeed Khan, advocate for respondent

On 03.12.2024, notice was issued in these reference applications in
the following terms :

4-5. Through these Reference Applications, the Applicants have impugned Judgments dated 18.10.2024 passed by the Customs Appellate Tribunal, Bench-II, at Karachi in Customs Appeal Nos. 63 to 67 of 2008 (old) Customs Appeal Nos. K-3074/2024 to 3078/2024 (new), 496 to 499/2024 (old) Customs Appeal Nos. K-3079 to 3082/2024 (new) and Customs Appeal No. K-73/2008, proposing various questions of law including the question that "whether the Order-in-Original in question was time barred in terms of then Section 179(3) of the Customs Act, 1969. Learned Counsel submits that the Contravention/Seizure Reports in these matters were issued on 21.12.2006, 22.07.2006, 25.07.2006, 29.03.2006 and 24.07.2006, and Show Cause Notices were issued on 17.01.2007, 25.07.2006, 02.09.2006, 28.07.2006 and 24.07.2006, whereas, Orders-in-Original were passed on 21.05.2007, 22.01.2007, 29.05.2007, 24.01.2007, 18.05.2007 & 19.05.2007. Per learned Counsel at the relevant time in terms of Section 179(3) of the Act, the matters were required to be decided within 90 days of the receipt of the Contravention Report, which admittedly in these matters were done much after lapse of the stipulated period. In support he has relied upon the cases reported as Messrs. A.J Traders through Proprietor v. Collector of Customs (Adjudication) Islamabad and others (PLD 2022 Supreme Court 817), Abbasi Enterprises Uniliver Distributor, Haripur and another v. Collector of Sales Tax and Federal Excise, Peshawar and others (2020 PTD 147).

Let notice be issued to the Respondents in all these matters for a date to be fixed by the office. Till then no coercive measures shall be adopted against the Applicants pursuant to the impugned judgments.

Office to place copy of this order in the connected Reference Applications.

Per learned counsel the paramount question to determine is whether the original adjudication was time-barred. It is jointly submitted by the respective learned counsel that the said issue has not been addressed in the impugned judgment.

In view hereof, it is collectively sought that the impugned judgments be set aside and the matters be remanded back to the learned Tribunal for adjudication afresh in accordance with law. It is sought that the primary question for determination before the learned Tribunal may be the issue of limitation, as noted above. It is further sought that pending adjudication by the learned Tribunal no further coercive action be taken against the applicants.

By consent the impugned judgments are set aside and the matters are remanded back to the Tribunal for adjudication afresh expeditiously, preferably within a period of three months, in terms aforesaid.

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(5) of the Customs Act, 1969.

Office is instructed to place copy of this order in connected matters.

Judge

Judge