

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**

SCRA 103 of 2016  
SCRA 104 of 2016

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of main case.
- 2. For orders on CMA No.753/2016.
- 3. For orders on CMA No.19/2020.

**30.09.2025**

These reference applications are pending since 2016 without any progress. Diary demonstrates that on 27.08.2018, time was sought to reformulate the questions of law. On 10.01.2020, time was sought to prepare the case. On 28.01.2020, a caution was recorded that reference may be dismissed for non-prosecution if the applicant does not proceed with the matter. On 11.03.2020, counsel again sought time to prepare the case. Same was the case on 29.08.2020. Subsequently, on 09.11.2020, the applicant remained unrepresented or brief was held or adjournment was sought. Today Mr. Faheem Raza Khuhro, advocate is present but expresses inability to proceed with the matter. Therefore, in view of judgment of *CIR vs. Rafeh Limited* reported as *PLD 2020 SC 518*, these reference applications are dismissed for non-prosecution. Office is instructed to place a copy hereof in the connected file.

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.

Judge

Judge