

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

SCRA 164 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection No.26.
- 2. For orders on CMA No.886/2020.
- 3. For hearing of main case.
- 4. For orders on CMA No.887/2020.

**01.10.2025**

Mrs. Masooda Siraj, advocate for the applicant.

Penultimate paragraph of the impugned judgment rendered demonstrates that the findings / conclusion is primarily rested on the ground of limitation. The particulars leading to expiry of limitation have been clearly stated in the impugned judgment and the said particulars have not been controverted by the learned counsel. Upon being confronted as to how this reference application can be entertained in the present circumstances, especially in view of the recent five members judgment of the honourable Supreme Court in the case of *Wak Limited Multan Road Lahore vs. Collector Central Excise and Sales Tax Lahore (now CIR, LTU Lahore)* reported as 2025 SCMR 1280. Upon being so confronted, counsel does not press this reference application, which is dismissed as withdrawn.

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