

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 556 of 2014

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection & reply
2. For hearing of main case

11.11.2025

Ms. Masooda Siraj, advocate for the applicant

This reference application is pending since 2014 without any progress. On 13.11.2015, following order was passed :

“1. Deferred.

2. Exemption application granted subject to all just exceptions.

In the impugned order of the Appellate Tribunal at para-7 the Tribunal has formulated four questions which it has then proceeded to answer in the remaining portion of the order. Insofar as the first three questions are concerned, we do not find any error in the treatment accorded by the Tribunal to those issues. Insofar as the forth question is concerned, learned Counsel for the applicant department has submitted that the Tribunal has erred in its determination of this question and therefore, one, or more questions of law arise for the consideration of this Court. However the questions as proposed and filed (which according to the learned Counsel has been done by the department) prima facie do not accord at all with what is stated before us. Accordingly, let learned Counsel file reformulated questions but only in relation to the forth issue as determined by the Appellate Tribunal”

On 06.09.2023, following order was passed :

“Applicant’s counsel needs time to go through the order dated 13.11.2015 and make compliance thereof. At her request adjourned”

Even today order dated 13.11.2015 has not been complied with and learned counsel merely seeks time. Accordingly, in view of judgment of the Supreme Court in the case of C.I.R. vs. Rafeh Limited reported as PLD 2020 SC 518, this reference application is dismissed for non-prosecution.

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