

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**  
Special Customs Reference Application No. 112 of 2014

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
	<div>1. For order on office objection.</div> <div>2. For hearing of main case.</div> <div>3. For hearing of CMA No. 580/14.</div>

**24.11.2025**

Mr. Ghulam Murtaza, advocate for applicant.

This reference is pending since 2014 without any progress. Learned counsel was confronted with the issue of time barred adjudication as discernible from paragraph-9 of the impugned judgment, which reads as follows:-

“9. As to the Second question of Order-in-Original being time barred, it is observed that the show cause notice by the respondent No.1 was issued on 11.03.2010 and order under the proviso of sub-section 3 of Section 179 of the Customs Act, 1969 should had been passed by the respondent within 120 days from the date of issuance of show cause notice or within a further extended period of 60 days due to emergence of "exceptional circumstances" prior to expiry of initial period of 120 days after serving a notice to the person concerned as held by the Hon'ble Supreme Court of Pakistan in 1999 SCMR 1881 and thereafter recording the exceptional circumstances for the extension of further period. In the instant case the Order-in-Original was passed on 18.09.2010 after the expiry of initial period of 120 days without any extension as evident from the order which is silent in this regard beside nothing was placed on record of the Tribunal for confirmation of the fact by the respondent No.1 that as to whether any extension was given by the Collector of Customs in lawful prescribed manners in the provision of the Act and by the Superior Judicial fora. Thus, rendering the Order-in-Original barred by time 28 days and as such without power/jurisdiction and not enforceable under law as held in reported judgments PTCL 2007 CL 472, 2008 PTD 60, 2007 PTD 2092, 2010 PTD (Trib.) 1636, 2010 PTD (Trib.) 2117, 2009 SCMR 1126, 2002 MLD 180, 2003 PTD 1354, 2003 PTD 1797, 2008 PTD 578, 2009 PTD 762, 2009 PTD Trib. 107, (2010) 109 Taxation 221, 2011 PTD (Trib.) 79, 2011 PTD (Trib.) 987, 2011 PTD (Trib.) 1010, 2011 PTD (Trib.) 1146 & PTCL 2012 CL 347.”

Learned counsel remains unable to assist and merely seeks time. 11 years later, there appears to be no rationale for clogging the docket and it appears that the department is still not interested in proceeding with the matter. Therefore, in view of judgment of *CIR vs. Rafeh Limited* reported as *PLD 2020 SC 518*, this reference 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. Office is instructed to place copy of this order in the connected files.

Judge

Judge