ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
SCRA No. 13 of 2017

Date	Order with Signature of Judge

Hearing of Case

For hearing of Main Case

25.02.2026

      Ms. Masooda Siraj Advocate for the Applicant

      Matter is pending since 2017 without any progress. On 18.02.2025, following order was passed:

> "Pursuant to our order passed on 14.01.2025, publication has been effected in daily Express, Karachi dated 15.02.2025, but nobody has turned up. Service held good upon the Respondent, who shall be proceeded ex-parte.
>
> We have briefly heard Applicant's Counsel and perused the record. it reflects that some assessment order was passed by the Department and the Respondent being aggrieved approached the Collectorate of Customs (Appeals), ho while disposing of appeal vide order dated 04.05.2015, directed the Applicant (department) to release the goods provisionally under Section 81 of Customs Act, 1969 and refer the matter to the Director General of Valuation. The Respondent being aggrieved approached Tribunal and the Tribunal has allowed the appeal by setting-aside the assessment order as well as the order of Collectorate of Customs (Appeals). Today, we have confronted the Applicant's Counsel as to what is the current status of goods, whether they have been released or still a Port and Counsel needs time to seek instructions.
>   To come up on 25.02.2025."

Per learned counsel the order remains non complied with and learned counsel once again seeks time. Nine years later seeking time appears to be without justification and it appears that the applicant is not interested in proceeding with this matter. 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

Amjad PS