

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

SCRA 1890 of 2023
SCRA 1891 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection No.01, 21 & 25.
2. For orders on CMA No.5348/2023.
3. For hearing of main case.
4. For orders on CMA No.5349/2023.

15.01.2026

Mr. Asif Ali Siyal, advocate for the applicant.

These reference applications are pending since 2023 without any progress. Even notice has not been sought / issued till date. Office objection No.1 states that the reference application is time bared. Said fact is confirmed by the learned counsel for the applicant and he states that no application under section 5 of the Limitation Act has been filed. Since these reference applications are admittedly time bared, therefore, no case arising for consideration of same. The honourable Supreme Court has reiterated time and time again that prescription of limitation cannot be disregarded and there is no special dispensation available under the law insofar as the exchequer is concerned. Therefore, the office objection as to limitation is sustained and the reference applications are dismissed on account of being time barred.

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 hereof in the connected file.

Judge

Judge