

ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 126 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
	1. For orders on CMA No. 652/20 (Condonation of delay) 2. For orders on CMA No. 653/20 (Exemption) 3. For hearing of main case. 4. For orders on CMA No. 654/2020 (stay)

21.01.2026.

Mr. Muhammad Khalil Dogar, advocate for the applicant.

Admittedly, this is a time barred reference application. Learned counsel is confronted with the rationale presented in the supporting affidavit, which basically states that the delay was a mistake. It is settled law that limitation is to be considered by the court prior to any other adjudication and each day of delay is to be explained and justified. It is also settled law that there is no special dispensation for the department in cases involving limitation. In the present facts and circumstances, we are of the considered opinion that no cogent ground for the delay has been articulated.

In view hereof, CMA No. 652/2020 is found to be devoid of merits, hence dismissed. Consequently, the reference application is found to be time barred and dismissed accordingly.

A copy of this order 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