

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

SCRA 1312 of 2023

---

|      |                                  |
|------|----------------------------------|
| DATE | ORDER WITH SIGNATURE OF JUDGE(S) |
|------|----------------------------------|

---

1. For orders on CMA No.3172/2023.
2. For hearing of main case.
3. For orders on CMA No.3173/2023.

**19.05.2026**

Mr. Sattar Silat, advocate for the applicant.

Matter is pending since 2023 without any progress and remains listed for orders. Diary demonstrates that at no point in the last three years, applicant has ever endeavored to have the matter listed or heard. On two previous dates adjournment has been sought by the applicant counsel. Even today upon perusal of the questions it appears that first two questions seek to agitate evidence, for which the Appellate Tribunal is last fact finding forum in the statutory hierarchy and the third which question supports violation of section 24 of the General Clauses Act, 1897. Respectfully we do not found the impugned judgment to be the dissonant there with. The fourth question is formal in nature. Since no question of law has been articulated, therefore, reference application is dismissed in limine.

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