

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

SCRA No. 38 of 2026

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<b>DATE</b>	<b>ORDER WITH SIGNATURE OF JUDGE(S)</b>
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Fresh Case.

1. For orders on Office Objection No.25.
2. For orders on CMA No.634 of 2026.
3. For hearing of Main Case.
4. For orders on CMA No.635 of 2026.

**20-05-2026**

Mr. Mubeen Ali, Advocate, holds brief for Mr. Umar Ilyas Khan, Advocate for the Applicant.

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On 16-03-2026, following order was passed:

“Mr. Mohsin Ali, advocate holding brief for Mr. Umer Ilyas Khan, advocate for the applicant and seeks adjournment. To come up on 30.03.2026.”

On 30-03-2026, following order was passed:

“Learned counsel may reformulate questions of law. Adjourned.”

Today a brief has been held and adjournment being sought for no cogent reason whatsoever. It appears that the applicant is not interested in proceeding with the 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 also be sent under the seal of this Court and signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969.

**JUDGE**

**JUDGE**

SHABAN\*