

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

**Special Customs Reference Application No.784 of 2024**

Date	Order with Signature of Judge
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Fresh case

1. For order on office objections
2. For order on CMA No.3483/2024
3. For hearing of main case

**20.05.2026**

Mr. Muhammad Bilal, Advocate for the applicant

On 26.01.2026, following order was passed:

“This is a reference application against the judgment passed by the Customs Appellate Tribunal. The question agitated by learned counsel is that the Order-in-Original was time barred. On the query raised by the Court as to whether the said ground was raised before learned Tribunal, he responded in the positive. Perusal of Paragraph-5 of the impugned Judgment demonstrates that this ground is absent. Learned counsel then states that this ground has in fact been pleaded in the memo of appeal but his submission was not considered. Perusal of Page-93 of the Court file demonstrates that all seven grounds have been reproduced by learned Tribunal and grounds 8 and 9 which are prima facie formal in nature pertaining to payment of Court Fee and for a right to furnish fresh ground, if any. So this contention is also negated by the record. Since no question of law has been articulated for consideration, time is granted. To come up on 02.02.2026.”

On 02.02.2026, following order was passed:

“On 26.01.2026, following order was passed:

**26-01-2026**

Mr. Aqeel Ahmed Khan, Advocate for the Applicant.

This is a reference application against the judgment passed by the Customs Appellate Tribunal. The question agitated by learned counsel is that the Order-in-Original was time barred. On the query raised by the Court as to whether the said ground was raised before learned Tribunal, he responded in the positive. Perusal of Paragraph-5 of the impugned Judgment demonstrates that this ground is absent. Learned counsel then states that this ground has in fact been pleaded in the memo of appeal but his submission was not considered Perusal of Page-93 of the Court file demonstrates that all seven grounds have been reproduced

by learned Tribunal and grounds 8 and 9 which are prima facie formal in nature pertaining to payment of Court Fee and for a right to furnish fresh ground, if any. So this contention is also negated by the record. Since no question of law has been articulated for consideration, time is granted. To come up on 02.02.2026."

Counsel remains unable to assist. In the interest of justice, adjourned to come up after four weeks."

On 03.03.2026, following order was passed:

"Pursuant to order dated 02.02.2026, learned counsel remains unable to assist. At his request the matter is adjourned."

Today learned counsel remains unable to assist the Court and to articulate any question of law arising herefrom. In view hereof, this 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

Asif