

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 72 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection No.26
2. For orders on CMA No.612/2025
3. For hearing of main case
4. For orders on CMA No.613/2025

20.05.2026

Ms. Tania Alam, advocate for the applicant

Per learned counsel the order-in-original was time-barred and the same has been rightly held by the learned Tribunal. Learned counsel also states that the said issue has already been conclusively decided by virtue of five member bench judgment of the honourable Supreme Court in the case of Wak Limited Multan Road Lahore vs. Collector Central Excise and Sales Tax Lahore (now CIR, LTU Lahore) reported as 2025 SCMR 1280. In view hereof, this reference application is dismissed in *limine*.

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

Amjad