

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 8 of 2026
SCRA 9 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on CMA No.1157/2026.
2. For orders on CMA No.174/2026.
3. For orders on office objection.
4. For orders on CMA No.175/2026.
5. For hearing of main case.
6. For orders on CMA No.176/2026.

25.05.2026

Mr. Manzar Hussain Memon, advocate for the applicant

1. This is an application seeking for limitation to be condoned admittedly time barred reference application. The grounds invoked are essentially as follows:

“That the Applicant is filing the instant Application for Condonation of one day delay in filing the instant Special Customs Reference Application. The Appellate Tribunal dispatched the Judgment to the Applicant’s counsel on 10.12.2025 from Karachi to Hyderabad. As such the Judgment was received on 11.12.2025 by the earlier counsel of the Applicant in Hyderabad who came into knowledge regarding the same on 11.12.2025 for the very first time. (Copy of Envelope and Courier Tracking is annexed as P/1).

That thereafter, the current counsel for the Applicant was under the pretext that the winter vacations of this Hon'ble High Court of Sindh were till 10th January 2026 (Saturday) and therefore the first working day for filing was supposed to be 12th January 2026 (Monday). However, upon presentation of the instant SCRA, the counsel for the Applicant was informed by the office of this Hon'ble Court that the notification for winter vacation was till 09th January 2026 and that the Saturday i.e. 10th January 2026 was the first official working day.”

Perusal of aforementioned demonstrates that grounds invoked suggest error / mistake / negligence of earlier and subsequent counsel. Respectfully, such reasons could not be demonstrated to displace the bar of limitation and / or justifies the delay. It is settled law that each day of delay is to be justified; for such application is considered. In the preset facts and circumstances, the same has not appeared to be the case, therefore, this application is dismissed as being devoid of merit. Consequently, the reference applications are dismissed in limine on account of time bar.

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. Office is instructed to place copy hereof in the connected file.

Judge

Judge