

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 134 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For orders on office objection.
- 2. For hearing of main case.
- 3. For hearing of CMA 1343/2026.

17.08.2026

Sardar Zafar Hussain, advocate for the applicant.

Rana Sakhawat Ali, advocate files power on behalf of the respondent, which is taken on record.

Learned counsel states that the impugned order is *prima facie* erroneous *inter alia* as in Paragraphs 10, 11 & 12, the impugned order is held to be barred by limitation, however, the judgment concludes by upholding the same with ancillary modification. Learned counsel states that even though the issue of limitation has been wrongly decided, however, without prejudice to the foregoing, the judgment cannot be sustained in the contradictory manner that has been rendered.

It is jointly sought that the impugned judgment be set-aside and matter be remanded back to the learned Tribunal for adjudication afresh expeditiously, preferably, within 30 days. Order accordingly.

A copy of this decision may also 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(10) of the Customs Act, 1969.

Judge

Judge