

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 1515 & 1516 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection No.25
- 2. For hearing of CMA No.3774/2023
- 3. For regular hearing

19.08.2026

Mr. Khalid Mehmood Rajpar, advocate for the applicant
Mr. Umar Farooq, advocate for respondent

Learned counsel for respondent points out that the underlying order-in-original was in fact time barred, hence, set aside by the learned Tribunal. He states that the issue of time-barred adjudication has been conclusively decided by the Five Member Bench of the 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, therefore, these reference applications may be dismissed. Learned counsel for the applicant articulates no cavil to the aforesaid. Order accordingly.

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(10) of the Customs Act, 1969. Office is instructed to place copy of this order in connected matter.

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Judge

Judge