

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 773 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For orders on CMA No.1742/2021
2. For order on office objection No.1.
3. For orders on CMA No.1743/2021
4. For hearing of main case
5. For orders on CMA No.1744/2021

04.05.2026

Mr. Muhammad Bilal Bhatti, advocate for the applicant

This reference application is pending since 2019 without any progress. Diary demonstrates that no effort has been made by the applicant to have the matter listed and / or heard. *Prima facie* this is a time-barred reference application and application, being CMA No.1742/2021 has been filed to seek for the same to be condoned. Perusal of the accompanying affidavit demonstrates that not a single reason has been raised therein. Perusal of the memorandum of application demonstrates that essential ground taken is that the instant file was inadvertently mingled with other files pertaining to the other sections of the Collectorate at various issues and did not surface well in time before filing of reference. Respectfully the reason does not qualify the scrutiny. It is settled law that the court is bound to consider the aspect of limitation prior to any other proceedings in the matter. It is also settled law that no special dispensation is available to the exchequer in such regard. In the present case, the each day of delay could not be justified to the satisfaction of this court, hence, this application is dismissed. Consequently, the reference application is dismissed as being time-barred.

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