

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 379 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For orders on CMA No.1527/2020
2. For order on office objection No.26
3. For orders on CMA No.1528/2020
4. For hearing of main case
5. For orders on CMA No.1529/2020

04.05.2026

Mr. Muhammad Bilal Bhatti, advocate for the applicant

Prima facie this is a time-barred reference application pending since 2020 without any progress. On 19.04.2021, following order was passed :

1. *Granted.*
2. *Counsel for the applicant is directed to place on record the Circular issued by the High Court in respect of extension of limitation due to Covid-19.*

To come up on 24.05.2021.

However, the same has not been complied with by the learned counsel for the applicant.

CMA No.1527/2020 has been preferred seeking for the delay in filing the reference to be condoned. Reasons invoked are Covid-19 and acute shortage of stationery. Respectfully the said 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, 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