

Order Sheet

**IN THE HIGH COURT OF SINDH AT KARACHI**

**Special Customs Reference Application No.139 of 2025**

Date	Order with Signature of Judge
------	-------------------------------

Fresh case

1. For order on CMA No.1792/2025
2. For hearing of main case
3. For order on CMA No.1793/2025

**06.05.2026**

Sardar Zafar Hussain, Advocate for the applicant

The question before the Court is that the initial show cause notice was time barred. The same has been maintained by subsequent forums and not distinguished or displaced before this Court. Since no question of law arises to be discussed by this Court in reference jurisdiction, this reference application is dismissed.

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

Asif