

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

SCRA 415 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection.
2. For hearing of CMA No.2312/2019.
3. For hearing of main case.
4. For hearing of CMA No.2313/2019.

**19.05.2026**

Mr. Khalid Mahmood Rajpar, advocate for the applicant.

While numerous questions have been proposed, learned counsel states that appeal before the Collector of Customs (Appeals) was 90 days' time barred, however, the said issue was neither addressed nor condoned and the same is contrary to the law.

Learned counsel states that the respondent has been continuously avoiding adjudication, therefore, pursuant to order for substituted service, the same has been effected, therefore, publication and the copy of newspaper is placed on record.

Learned counsel states that it is settled law that the issue of limitation is to be addressed at the very onset prior to proceeding any other. It would be in the interest of justice and revenue for the impugned order to be set aside and the matter be remanded back to the Appellate Tribunal for adjudication afresh in accordance with law with directions to determine the issue of limitation on the onset. Order accordingly.

A copy of this decision may 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(5) of the Customs Act, 1969.

Judge

Judge