

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
Special Customs Reference Application No. 35 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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Hearing of Case (Priority)

- 1. For hearing of CMA No. 601/2026.
- 2. For hearing of main case.
- 3. For hearing of CMA No. 602/2026

20.10.2026

M/s. Zainul Abdin Jatoy and Shabieh Haider and Mustafa Mamdani,
advocates for the applicant.
Mr. Zulfiqar Ali Arain, Advocate for the Respondent

The following questions had been proposed for determination vide
Order dated 14.04.2026:-

Whether the learned Appellate Tribunal while concluding impugned judgment has not erred in law to appreciate that Order-in-Original was time barred, having been issued beyond the mandatory period of thirty days of the issuance of show cause notice as provided under 1st Proviso of sub-section (3) of Section 179 of the Customs Act, 1969, rendering the entire proceedings without jurisdiction and lawful authority having no legal consequences?

It is jointly stated that the issue of limitation goes to the root of the case, however, the same has not been adjudicated by the learned Appellate Tribunal. In such circumstances, it is sought that the judgment be set aside and the matter be remanded back to the Appellate Tribunal for adjudication afresh in accordance with law expeditiously, preferable within 60 days, with the directions that the issue of limitation be addressed at the very outset. Order accordingly.

A copy of this order 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(10) of the Customs Act, 1969.

Judge

Judge

Amjad p.s..