ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 488 of 2016

DATE	ORDER WITH SIGNATURE OF JUDGE

For regular hearing

30.10.2026

Ms. Masooda Siraj, advocate for the applicant
Mr. Zia-ul-Hassan, advocate for respondent

This reference is pending since 2016 without any progress. On 13.12.2023, following order was passed :

> "It appears that in the order-in-original the Adjudicating Authority has referred to Rule 329 of the Customs Rules notified vide SRO 450(I)/2001. Learned Counsel for the Applicant is directed to place on record the said Rule, so relied upon by the Adjudicating Authority.
>
> To come up on 24.01.2024."

Learned counsel for the applicant states that the order has not been complied and articulates no rationale for the default. It appears that the applicant is not interested in proceeding with the matter. Accordingly, in view of judgment of the Supreme Court in the case of C.I.R. vs. Rafeh Limited reported as PLD 2020 SC 518, this reference application is dismissed for non-prosecution.

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(10) of the Customs Act, 1969.

Judge

Judge

Amjad