ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 830 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE

1. For hearing of main case
2. For hearing of CMA No.4076/2019

02.11.2026

Mr. Khalid Mehmood Rajpar, advocate for the applicant

Per learned counsel, while numerous questions of law have been proposed, the impugned order has determined three independent appeals having distinct facts and circumstances vide common order. Learned counsel states that the respective issues have not been independently discussed or deliberated in such regard the impugned order is prima facie perfunctory in nature. It is further pointed out that the respondents had not appeared before the adjudicating authority and even the appeal before the learned Tribunal was time-bared. He refers to paragraph 8 and states that such delay has been inordinately condoned without any account having been taken for each day of delay as is required by law. Learned counsel states that it may be just and proper for the impugned order to be set aside and the matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law with directions that the issue of limitation be consider and determine by the learned Tribunal at the very onset. Order accordingly.

A copy of this decision may be sent under 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