ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 103 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE

1. For orders on office objection 25.
2. For hearing of main case.
3. For hearing of CMA 1184/2026.

28.08.2026

Mr. Khalilullah Jakhro, advocate for the applicant.

Following questions of law had been proposed for determination:

A. Whether the learned Customs Appellate Tribunal has erred in law by misinterpreting Section 179(3) of the Customs Act, 1969, inasmuch as the statute prescribes a period of forty-five (45) days (in cases falling under Section 2(s), for decision of show cause notice, whereas the Tribunal has erroneously applied a period of thirty (30) days, thereby rendering the finding on limitation legally unsustainable?

B. Whether the learned Tribunal has committed legal error in holding that the adjudication order is time-barred, without appreciating that the show cause notice was decided within the statutorily prescribed period of 45 days under Section 179(3) and therefore the finding on limitation is based on miscalculation of law?

C. Whether the finding of the learned Tribunal declaring the adjudication order as time-barred is perverse, being based on an incorrect legal premise (30 days) contrary to the express statutory mandate (45 days), thereby vitiating the impugned judgment?

D. Whether the learned Tribunal has exceeded its jurisdiction by setting aside a valid adjudication order on the basis of an erroneous interception of limitation under section 179(3) thereby defeating the statutory scheme of adjudication under the Customs Act, 1969?

The order dated 30.07.2026 demonstrates that counsel had entered appearance on behalf of the respondent post service having been effected thereupon. Even otherwise courier receipt etc. demonstrating service has been placed on record.

Learned counsel states that the primary issue that of limitation and even though it is settled law that same has to be addressed by any post at the very onset and the same has not been done by the learned Tribunal in the manner prescribed. Learned counsel states that limitation is substantial law and it is imperative that the Tribunal decided the same in line with the settled principle, therefore, he seeks that the impugned judgment be set aside and the matter remanded back to the learned Tribunal for *de novo* adjudication in accordance with law with the issue of limitation being addressed at the very onset. Order accordingly.

A copy of this decision may also 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

M. Khan