

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 06 of 2013

DATE	ORDER WITH SIGNATURE OF JUDGE
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For Regular hearing.

31.08.2026.

Ms. Dil Khurram Shaheen, advocate for the applicant.

This reference is pending since 2013 without any progress. Per learned counsel the issue is that the provisional assessment was not finalized within the statutory period provided. Learned counsel states that the consequences of the aforesaid are clearly provided under the law settled by the Supreme Court and has been rightly interpreted by the learned Tribunal. In such circumstances, since no question of law arises, the reference is dismissed.

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

Ayaz P.S.