

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 730 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of main case.
- 2. For hearing of CMA No. 402/23.

01.09.2026

Mr. Khalid Mehmood Rajpar, advocate for the applicant.

While numerous questions of law have been proposed, learned counsel states that the pertinent facts are that the respondent never joined adjudication, however, the benefit of such truancy was inexplicably given to them in appeal. He further states that the appeal, in any event, was time barred by 48 days or so before the learned Tribunal, however, the said fact was not even considered as no application seeking for delay to be condoned was ever filed. Learned counsel further demonstrates page-47 of the case file to show that the vehicle also had tampered chassis and in such regard states that the impugned judgment is also contrary to settled law as seen in the case of *Muhammad Ishaq* reported as PTCL 2026 CL. 134. Learned counsel states that the impugned judgment cannot be sustained, hence it may be just and proper for the same to be set-aside and remand the matter to the learned Tribunal for adjudication afresh with directions that the issue of limitation be considered by the learned Tribunal 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