ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 2811 of 2015

DATE	ORDER WITH SIGNATURE OF JUDGE

1. For orders on office objection No.17
2. For hearing of main case

04.11.2026

Ms. Masooda Siraj, advocate for the applicant
Mr. Darvesh K Mandhan, advocate for respondent

Learned counsel for respondent points to paragraph 5 of the impugned judgment to demonstrate that the findings of the adjudication was time-barred. He relies upon five member bench judgment of the honourable Supreme Court in the case of Wak Limited Multan Road Lahore vs. Collector Central Excise and Sales Tax Lahore (now CIR, LTU Lahore) reported as 2025 SCMR 1280 and states that in *mutatis mutandis* application thereof no case remains to be considered by this court and this reference application ought to be dismissed. Learned counsel for the applicant articulates no cavil to the aforesaid. Order accordingly.

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