ORDER SHEET
THE HIGH COURT OF SINDH KARACHI

SCRA No. 666 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For orders on office objection Nos. 25 & 26.
2. For hearing of main case.
3. For hearing of CMA No. 3051 of 2024.

05-11-2026

Mr. Pervaiz Ahmed Memon, advocate for the applicant.

Learned counsel states that while numerous questions of law have been proposed for determination, it would suffice for present purposes to demonstrate that the impugned judgment is entirely perfunctory in nature and does not qualify even to the basic requirement of law in such regard. He adverts to pararagraph-6 of the impugned judgment to demonstrate that the appeal was admittedly time-barred, however, despite settled law for each day of delay required to be accounted for the same has not been done and the prosecution of limitation has been glossed over by the learned Tribunal. He further states that the respondent never appeared before the adjudicating authority, however, the benefit of such absence has been given thereto unlawfully without due adjudication. He states that the same is also contrary to the settled law as it was incumbent upon the learned Tribunal to either appraise the evidence itself thrust back or remand the matter for such purpose. In conclusion, learned counsel states that the impugned judgment cannot be sustained on the ground cited supra, therefore, it may be just and proper for the impugned judgment to be set-aside and the matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law with the direction that the issue of limitation be considered in accordance with law at the very onset. The plea appears well-reasoned. 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

SADAM