

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**  
Special Customs Reference Application No. 94 of 2018

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Date Order with signature of Judge

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**Priority.**

1. For orders on office objection.
2. For hearing of Misc. No. 679/18
3. For hearing of Misc. No. 681/18
4. For hearing of main case.

**18.10.2024.**

None present for the Applicant.  
Mr. Muhammad Rashid Arfi, Advocate for Respondent.  
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Though no one is in attendance on behalf of the Applicant; however, perusal of the question No. 1 so proposed on behalf of the Applicant, it reflects that same has been answered by the Honourable Supreme Court in the case reported as ***Farrukh Raza Sheikh v. The Appellate Tribunal Inland Revenue & others (2022 SCMR 1787)***, against the department inasmuch as it has been held that the Tribunal cannot dismiss an appeal in non-prosecution.

In view of such position question No.1 is answered in favour of the Applicant against the respondent department. Matter stands remanded to the Tribunal, who shall decide the appeal on merits and in accordance with law.

Let copy of this order be sent to Customs Appellate Tribunal, Karachi, in terms of sub-section (5) of Section 196 of Customs Act, 1969.

JUDGE

JUDGE