

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 2036 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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For orders as to non-prosecution

**13.10.2025**

Sardar Muhammad Azad, advocate for the applicant

This reference application is pending since 2023 without any progress. On the last date notice was issued and fixed date was given, however, the department has not considered appropriate to even have notice issued and the matter has been listed for orders as to non-prosecution. It appears that the applicant department is not interested in proceeding with the matter. In view of judgment of the Supreme Court in the case of C.I.R. vs. Rafeh Limited reported as PLD 2020 SC 518, this reference application is dismissed for non-prosecution.

A copy of this decision 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(5) of the Customs Act, 1969.

Judge

Judge