

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 1018 of 2023

| DATE | ORDER WITH SIGNATURE OF JUDGE |
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- 1. For orders on CMA No.1769/2023
- 2. For hearing of CMA No.1770/2023
- 3. For hearing of main case

**29.10.2025**

Mr. Farhan Iqbal, advocate holds brief for Mr. Muhammad Rizwan Saeed, advocate for the applicant

This reference application is pending since 2023 without any progress. Perusal of the diary demonstrates that on each successive date applicant remains unrepresented. Even today, a brief is being held and adjournment being sought for no cogent reason whatsoever. In view of the judgment of the Supreme Court in the case of *Commissioner Inland Revenue, Lahore 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 signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969.

Judge

Judge