

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**  
Special Customs Reference Application No. 848 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
1. For order on CMA No. 2328/2025 (Urgent)	
2. For order on office objection Nos. 13 & 26.	
3. For order on CMA No. 3715/2024.	
4. For order on main case.	
5. For order on CMA No. 3716/24.	

**31.10.2025**  
Mr. Arif Ali Manthar, advocate for applicant.

1. Urgency granted.

2to4. Operative part of the impugned judgment reads as follows:-

- “6. Heard arguments from both the sides and examined the case record. Before going into merits of the case, it is important to mention here that the instant appeal has been found to be time barred by thirty (30) days. The impugned order was passed on 07.05.2024 and the appeal against the aforesaid order was required to be filed by 06.07.2024 (i.e. within 60 days) in terms of the time limit stipulated under section 194-A of the Customs Act, 1969, whereas the same has been filed on 06.08.2024. No legally acceptable reasons have been put forth by the appellant to explain the delay in filing the appeal within the prescribed time limit.
07. The Hon'ble Supreme Court of Pakistan in the case of Food Department Gujranwala Vs. Ghulam Farid Awan reported in 2010 SCMR 1899 inter-alia, held that; *"Those seeking condonation of delay were under legal duty to explain each day's delay and to show their vigilance to avoid Such delays which fatally obviated valuable remedy"*. Deriving strength from above referred judgment of the Hon'ble Supreme Court of Pakistan and keeping in view the fact that no plausible grounds for delay have been placed on record, we have no reason to condone the inordinate delay in filing of the instant appeal.
08. With respect to merits of the case, the DR pleaded that the appellant did not submit any information/ import documents in support of his claim. Furthermore, PRAL Customs confirmation about the vehicle in question is that "no data found under given Chassis No. HDB51-0001567 in the import data base". The appellant has failed to give any factual or legal reasoning in his favor.
09. In view of the above, the instant appeal is dismissed as time-barred as well as on merits of the case with no order as to cost.
10. Judgment passed and announced accordingly.”

Learned counsel was confronted with the issue of limitation recorded therein and he remains unable to dispel or displace the observation of the learned appellate Tribunal. He was queried whether he had filed any application before the learned Tribunal seeking the delay to be condoned, he replied in negative. In such circumstances, no question of law appears to arise for entertaining of this matter in reference jurisdiction, therefore, it is dismissed in *limine*.

A copy of this order 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