

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 04 of 2021

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on CMA No.142/2021.
2. For orders on office objection No.25.
3. For orders on CMA No.82/2021.
4. For hearing of main case.
5. For orders on CMA No.83/2021.

27.11.2025

Mr. Muhammad Khalil Dogar, advocate for the applicant.

CMA No.142/2021

This is an application seeking for 97 days delay in filing of the instant reference application to be condoned. The memorandum of application reads as under:-

“APPLICATION FOR CONDONATION OF DELAY UNDER SECTION 5 OF LIMITATION ACT READ WITH SECTION 151 OF CPC

Respectfully Sheweth!

It is respectfully submitted that due to some unprecedented/force majeure reasons the impugned order dated 14.05.2020, received during exceptional time of pandemic / lock down, could not be placed under safe custody and got misplaced, therefore, the reference application could not be filed within the stipulated time of 90 days; and condonation of excess days is humbly prayed.

The balance of conveniences and merits of the case are in favour of the Applicant / Appellant. The implications of the single judge impugned order have far reaching effect and ensuing to perpetual loss of the Government revenue. Thus, in view of the Honourable Supreme Court's judgment reported in 2007 PTCL 152 CL that the merits of the case may not be scraped or annulled on sheer technicalities of time limitation. The instant application, for condonation of delay in filing of the appeal, may kindly be granted as there is neither any malafides nor the same can be attributed to the Appellant.”

The affidavit in support thereof is devoid of a single reason. It is the considered view of this court that limitation cannot be overlooked and no cogent reason has been articulated to condone the admitted delay. The law in such regard applies equally to whether the case pertains to an assessee or the department itself and the honourable Supreme Court has maintained it time and time again that no special discretion is available to the department in the cases of delay.

In view hereof, no case is made out to condone the delay, therefore, this application is hereby dismissed. As a consequence hereof, the reference application is found to be time barred and dismissed.

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

Khuhro/PS