

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 795 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
------	----------------------------------

- 1. For orders on office objection No.25.
- 2. For orders on CMA No.3844/2019.
- 3. For hearing of main case.
- 4. For orders on CMA No.3845/2019.

16.12.2025

Mrs. Masooda Siraj, advocate for the applicant.

This matter is pending since 2019 without any progress. Even notice has not been sought / issued till date. Learned counsel proposes the following questions No.1 and 3 for determination.

Question No.1 places reliance on a judgment, copy whereof is not with the learned counsel, therefore, we are unable to understand as to how we may issue notice. Whereas, question No.3 relates to discharge of burden of proof, which is a factual issue not amenable to adjudication in reference jurisdiction. Counsel is unable to assist as to how the preponderance is merited in reference jurisdiction. Since no cogent question of law has been articulated before this court, therefore, we see no reason to perpetuate the matter indefinitely. Accordingly, reference application is dismissed in limine.

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