ORDER SHEET IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 295 of 2024

DATE

ORDER WITH SIGNATURE OF JUDGE(S)

- 1. For orders on office objection(s).
- 2. For hearing of Main Case.
- 3. For hearing of CMA 1223/2024.

16.12.2025

Mr. Pervaiz Ahmed Memon, advocate for the applicant.

Ms. Dil Khurram Shaheen, advocate files power on behalf of respondent, taken on record. She states that *prima facie* the reference application is barred by 94 days. She states that no application seeking for the delay to be condoned is on file and neither has any justification been articulated by the applicant's counsel in such regard.

Learned counsel for the applicant remained unable to rebut the contention, which are borne from the record and denoted vide the office note at serial No.1. In view hereof, the reference is found to be time barred and stands dismissed.

A copy of this decision may also 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