

**ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI**

SCRA 556 of 2024
SCRA 557 of 2024
SCRA 558 of 2024
SCRA 559 of 2024
SCRA 560 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objections No.1, 8, 9 & 14.
2. For orders on CMA No.2699/2024.
3. For hearing of main case.
4. For orders on CMA No.2700/2024.

22.12.2025

Mr. Khalilullah Jakhro, advocate for the applicant.

These matters are pending since 2024 under objections. The main objection is that of limitation, which reads as follows:

“1. How this appeal is on time? (76 days time barred) as per 30 days time limitation (Finance Act, 2024) / (16 days time barred as per 90 days limitation as original order issued dt. 9-4-24).”

Learned counsel sought time on the last date to address this issue, however, today his only contention is that since copy of the judgment was obtained on 18.07.2024, hence, the computation of limitation ought to be otherwise then observed by the office. It is seen that the impugned judgment is dated 08.04.2024 and the certified copy thereof appears to have been applied for post expiry of limitation; on 12.07.2024. No reason is articulated in such regard and nothing has been placed on record to demonstrate as to why the certified copy of impugned judgment had not been sought earlier.

It is settled law that the prescription of limitation could not be taken lightly and the law does not provide for any special dispensation just because the applicant is the Department.

In view hereof, office objection No.1 as to limitation has not been dispelled or displaced by the learned counsel. Nothing has been placed on record to articulate otherwise. In view of judgment of Peshawar High Court reported as 2024 CLC 256 [*Mst. Shameen Begum & Others v. Syed Qaim Shah Bukhari & Others*]¹ these reference applications are found to be time barred, hence, 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. Office is instructed to place copy hereof in the connected files.

Judge

Judge

Khuhro/PS