

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No.191 of 2025

Date	Order with Signature of Judge
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Hearing of case (priority)

1. For order on office objection No.5.
2. For hearing of CMA No.2286/2025.
3. For hearing of main case.
4. For hearing of CMA No.2287/2025.

30.01.2026

Mr. Shahab Imam, Advocate for the applicant.

Mr. Khalilullah Jakhro, Advocate for the respondent.

The following questions had been proposed for determination:

- (i) Whether or not the Appellate Tribunal erred by not declaring time barred the Show Cause Notice dated 11-04-2025 issued not only beyond statutory requirement of two months under sub section 2 of Section 168 of the Customs Act, 1969, but also no extension of further two months is on record as provided under the proviso to said subsection 2 of the Section 168 of the Customs Act, 1969, after the seizure dated 30-01-2025 rendering the impugned Order of no legal effect?
- (ii) Whether or not the Appellate Tribunal erred by not declaring that the time barred Order-in-Original dated 27-05-2025 issued beyond statutory requirement of 30 days under first proviso of subsection 3 of the Section 179 (1) of the Customs Act, 1969 has no legal effect?"

Learned counsel for the respondent states that it may be in the interest of justice and revenue to have the impugned judgment set aside and matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law expeditiously, preferably within ninety days. Learned counsel further states that pending the foregoing no coercive action may be taken against the applicant arising here from. Learned counsel for the applicant states that this reference application may be disposed of as aforesaid. Order accordingly.

A copy of this decision may be sent under the seal of this Court and the signature of the Registrar to the learned Appellate Tribunal, as required per section 47 subsection 5 of Sales Tax Act, 1990.

JUDGE

JUDGE