

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

SCRA 1033 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on CMA No.1799/2023.
2. For orders on office objections No.1, 14 & 28.
3. For orders on CMA No.1800/2023.
4. For hearing of main case.
5. For orders on CMA No.1801/2023.

03.02.2026

Mr. Khalid Mahmood Rajpar, advocate for the applicant.

3. Exemption granted subject to all just exceptions.

1, 2, 4 & 5. Learned counsel stats that identical matter has been disposed of vide order dated 20.01.2026, passed in SCRA 1032 of 2023, which reads as follows:

“20.01.2026.”

Mr. Khalid Mahmood Rajpar, advocate for applicant.

This is admittedly a time barred reference application. The affidavit in support thereof does not contain any ground. The only ground available before the Court is that pleaded in the memorandum of application, which reads as follows:-

“It is respectfully submitted that due to some unprecedented / force majeure reasons i.e. the impugned order dated 16-11-2022 is mis-place in the record / case files of the applicant, therefore, the reference application could not be filed within the stipulated time of (90) days and condonation of excess days is humbly be prayed.”

Respectfully, the same cannot be considered to be cogent ground justifying even moment of delay. The law settled by the superior court is clear that each day of delay is to be justified by the applicant seeking for the same to be condoned. The law also states that there is no special dispensation available to the applicant department vis-à-vis a taxpayer. In the present facts and circumstances, a perfunctory ground has been invoked to seek the delay to be condoned and same cannot be sustained by this Court.

In view hereof, CMA No. 1796/2023 is found to be devoid of merits, hence dismissed. As a consequence, this reference application is found to be time barred and dismissed accordingly.

A copy of this order 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.”

Learned counsel states that propriety demands this reference application be disposed of for the same reasons and upon same terms. 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 Customs Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969.

Judge

Judge

Khuhro/PS