

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

SCRA 644 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For hearing of main case.

09.02.2026

Ms. Fehmida Khanum, advocate for the applicant.

Matter is pending since 2022 without any progress, even notice has not been sought / issued till date. On 02.10.2024, following order was passed:

“02.10.2024”

Ms. Fehmida Khanum, Advocate for Applicant.

- 1) Granted subject to all exceptions.
- 2) Counsel for the Applicant is directed to re-phrase the Questions of Law as the one proposed by the Applicant do not appear to be properly drafted.”

On 19.12.2025, following order was passed:

“19.12.2025”

Ms. Fehmida Khanum, advocate for the applicant.

Once again counsel remains unable to demonstrate any question of law arising here from. To come up after four weeks.”

Today once again counsel remains unable to articulate and question of law arising here from meriting the reference jurisdiction. Accordingly, in view of judgment of *CIR vs. Rafeh Limited* reported as *PLD 2020 SC 518*, reference application is dismissed for non-prosecution.

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