

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

SCRA 950 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
------	----------------------------------

1. For orders on office objections No.25 & 31.
2. For orders on CMA No.1355/2023.
3. For hearing of main case.
4. For orders on CMA No.1356/2023.

16.02.2026

Mr. Pervaiz Ahmad Memon, advocate for the applicant.

1. Deferred.
2. Exemption granted subject to all just exceptions.
- 3&4. It is demonstrated that Order-in-Original was time barred. Page 97 of the court of which is final page of the order of the learned Collector wherein it is merely stated that extension in completion of adjudication proceedings had been given by the office, record is devoid of such extension and any particulars or reasoning in such regard as available, hence, no case is made out to entertain such a concession. The issue of limitation insofar as adjudication is concerned has been addressed by the Supreme Court time and time again including five member Bench of the Supreme Court in *Wak Limited Multan Road Lahore vs. Collector Central Excise and Sales Tax Lahore (now CIR, LTU Lahore)* reported as 2025 SCMR 1280. Para 13 of the impugned judgment reads as under:

“13. The order under Section 179(3) has to be passed within 120 days from the date of issuance of show cause notice or within further extended period of 60 days by the Collector of Customs upon availability of “exceptional circumstances” and recording of those prior to expiry of initial period of 120 days after serving notice to the person concerned as held in reported judgment 1998 SCMR 1881 Khalid Mahmood v Collector of Customs, Custom House, Lahore. In the instant case show cause notice to the appellant was issued on 26.06.2012 and order by the respondent should had been passed on or before 24.10.2012 i.e. prior to expiry of initial period of 120 days, no extension was obtained by the respondent No.2 under sub Section 4 of Section 179 of the Customs Act, 1969, prior to expiry of initial period of 120 days i.e. 24.10.2012, or entire period of 180 days i.e. 23.12.2012. Instead extension was sought by the respondent after expiry of entire period of 180 days as evident from the Boards letter dated 18.07.2013. The Board was not available with the powers to extent the period after lapse of stipulated period given in su Section 3 of Section 179 of the Customs Act, 1969 as held in the reported judgment referred in para 4(xi) supra. We therefore hold that the order passed by the respondent No.2 is without lawful authority and jurisdiction and not enforceable under law.”

Learned counsel states that the aforesaid order is squarely binding on this court, hence, the present reference application may be dismissed as withdrawn. 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