

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

SCRA 617 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on CMA No.1685/2021.
2. For orders on office objection No.1.
3. For orders on CMA No.1686/2021.
4. For hearing of main case.
5. For orders on CMA No.1687/2021.

12.01.2026

Mr. Shahid Ali Qureshi, advocate for the applicant.

This is prima facie time barred reference application. Learned counsel remains unable to displace the bar of limitation and the said issue cannot be overloaded.

The affidavit in support of condonation application is devoid of a single cogent reason. It is the considered view of this court that limitation cannot be overlooked and no cogent reason has been articulated to condone the admitted delay. The law in such regard applies equally to whether the case pertains to an assessee or the department itself and the honourable Supreme Court has maintained it time and time again that no special dispensation is available to the department in the cases of delay.

In view hereof, no case is made out to condone the delay, therefore, this application baring CMA 1685/2021 is hereby dismissed. As a consequence hereof, the reference application is found to be time barred and 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.

Judge

Judge