

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

Special Customs Reference Application No. 539 of 2022

| DATE | ORDER WITH SIGNATURE OF JUDGE   |
|------|---|
|      | <ol style="list-style-type: none"><li>1. For order on office objection No. 07, 24 &amp; 27.</li><li>2. For order on CMA No. 3032/2022 (Exemption)</li><li>3. For hearing of main case.</li><li>4. For order on CMA No. 3033/2022 (Stay)</li></ol> |

**12.01.2026**

Mr. Irfan Zia, Advocate files Vakalatnama on behalf of applicant, which is taken on record.

This reference is pending since 2022 without any progress. Even notice has not been sought / issued till date. Office note demonstrates the existence of discrepancies in addressing the office objections since inception, especially office objection No. 27. Even today, learned counsel merely seeks time for no cogent reason whatsoever. It appears that no reason remains to perpetuate the clogging of the docket, therefore, in view of judgment of *C/I R vs. Rafeh Limited* reported as *PLD 2020 SC 518*, this reference is dismissed for non-prosecution.

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.

Judge

Judge

Ayaz P.S.