

ORDER SHEET

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

Special Customs Reference Application No. 1000 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
	<ol style="list-style-type: none"><li>1. For orders on CMA No. 1677/2023 (Exemption)</li><li>2. For hearing of main case.</li><li>3. For orders on CMA No. 1678/2023 (Stay)</li></ol>

**12.01.2026**

Mr. Khalilullah Jakhro, advocate for applicant.

The impugned judgment has been rendered on the premise that the show cause notice was time barred. The observation has been admitted by the learned counsel and therefore in said circumstances, no question of law has been articulated to be entertained by this Court in reference jurisdiction. As a consequence hereof, the reference is dismissed in *limine*.

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.