

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

SCRA 210 & 218 of 2020

---

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

---

1. For hearing of CMA No. 1264/2020
2. For hearing of main case

**14.01.2026**

Mr. Muhammad Rashid Arfi, advocate for the applicant in SCRA 210 of 2010

Ms. Dilkhurram Shaheen, advocate for respondent

Learned counsel for respondent had pointed out that the references are time-barred. She had further stated that the justification articulated by the applicant had already been rejected by the court as discernible from order dated 20.11.2023 which reads as follows:

“Counsel for applicant has been confronted with order passed on 02.02.2023 and in reply thereof, he has relied upon notification dated 26.03.2020 issued by Honourable Supreme Court of Pakistan which is also made applicable by all concerned high courts and submits that as per this notification, the period of limitation stands extended as the courts were deemed to be closed for the purpose of limitation from 22.03.2020 to 21.04.2020. However, counsel has been confronted to satisfy us as to how this notification is helpful to the case of applicant, in as much as, limitation in the instant matter had expired much latter i.e. on 03.05.2020, whereas the reference has been preferred on 11.05.2020. He needs time to assist the court on next date of hearing”

Learned counsel had sought time to address the issue, however, remains unable to do so and merely reiterates the contention which has already been dispelled by the earlier referred order cited supra. In view hereof no case is made out to dispel or distinguish the preponderance bar of limitation, therefore, these reference applications are dismissed as being time-barred.

A copy of this decision may also be sent under the seal of this Court and signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969. Office is instructed to place copy of this order in connected matter.

Judge

Judge