

**ORDER SHEET**  
**IN THE HIGH COURT OF SINDH AT KARACHI**  
**SCRA No. 707 of 2024**

Date	Order with Signature of Judge
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**Fresh Case**

1. For order on CMA No. 3147/2024 (Exemption)
2. For hearing of Main Case
3. For order on CMA No.3148/2024 (Stay)

**15.01.2026**

Mr. Muhammad Khalil Dogar Advocate for the Applicant

Per learned counsel this is a case of time barred adjudication, the matter has been decided by the Supreme Court by a five members Bench in *Wak Limited Multan Road Lahore vs. Collector Central Excise and Sales Tax Lahore* (now CIR, LTU Lahore) reported as 2025 SCMR 1280, therefore, he seeks that in *mutatis mutandis* ratio the reference may be dismissed. 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

Amjad PS