

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

SCRA 672 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on CMA No.3235/2019
2. For orders on CMA No.3236/2019
3. For hearing of main case
4. For orders on CMA No.3237/2019

20.01.2026

Mr. Khalid Mehmood Rajpar, advocate for the applicant

Admittedly this is a time-barred reference. The affidavit in support of the application seeking for the delay to be condoned reads as follows:

**AFFIDAVIT IN SUPPORT APPLICATION FOR CONDONATION OF
DELAY IN FILING OF REFERENCE APPLICATIONS**

I, Farrukh Sajjad S/o Ghayur Abbas Jafri (CNIC No.42201-3673673-3), Muslim, Adult, resident of Karachi, do hereby state on oath as under:

1. That I am serving as Additional Director, in the Directorate of Post Clearance Audit (Customs) Custom House, Karachi and duly authorized by the Director, as such am fully conversant with the facts of case.
2. That order of Tribunal was received on 06.05.2019 wherein the date of judgment was 26.04.2019.
3. That the decision was adverse, the file was marked to Deputy Director Law on the same date.
4. That the file was marked to Deputy Director by Deputy Director Law who was the concerned officer. The Deputy Director has marked the file to Appraising Officer Mr. Abdul Waheed Khilji.
5. The concerned officer after preparation of appeal on 16.07.2019 got submitted the file to PA to the Deputy Director and further proceedings and necessary action at Directorate.
6. However, the PA did not put up file to Deputy Director, as the file got mixed up with other documents and remained unattended till 03.08.2019. The Deputy Director submitted the fair copy of appeal to undersigned on 08.08.2019 after scrutiny of file. It is observed that due to unintentional casual attitude of staff i.e. PA to Deputy Director the file was not duly submitted to undersigned on time. It is therefore, requested that the lapse may be condoned in the interest of Justice, equity and fair policy.
7. That due to late processing of file in the O/O Deputy Director, the filing above, of the appeal at High Court got delayed by 5 days.
8. That with most humility, it is requested that the delay may be condoned in the interest of government revenue.
9. That it will thus be appreciated that there is no "willful and deliberate delay" on the part of applicant in filing of the Special Customs Reference Application against the impugned Order-in-Appeal No. 1063/2017 dated 26.04.2019, passed by the Member

(Judicial), Customs Appellate Tribunal Bench-III, Karachi which is submitted that order is otherwise not sustainable in law as the same has been passed without appreciating the relevant record and law applicable thereto.

10. That the contents of Customs Reference Application may be treated as integral part of stay application and this Affidavit.
11. That unless the application is granted the appellant shall be seriously prejudiced.
12. That what so ever sated above is correct to the best of my knowledge and belief.

Respectfully, it is observed that not a single cogent ground has been cited to justify the delay. It is settled law that each and every day of delay has to be justified by the applicant and in such regard no special dispensation is available to the department. Prima-facie no case is made out for grant of this application which is hereby dismissed. As a consequence reference application is dismissed as being time-barred.

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