

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

SCRA 1860 of 2023  
SCRA 1861 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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For orders as to non-prosecution of appeal

**23.01.2026**

Mr. Irfan Mir Halepota, advocate for the applicant

These references are pending since 2023 remains listed for orders as to non-prosecution. It appears that almost three years no effort has been made by the department in such regard. Prima facie the applicant department is not interested in proceeding with these matters. Accordingly, in view of judgment of the Supreme Court in the case of C.I.R. vs. Rafeh Limited reported as PLD 2020 SC 518, these references are dismissed for non-prosecution.

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. Office is instructed to place copy of this order in connected matter.

Judge

Judge

Amjad