

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

SCRA 372 of 2020  
SCRA 383 of 2020

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DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on CMA No.1536/2020.
2. For orders on CMA No.1537/2020.
3. For hearing of main case.
4. For orders on CMA No.1538/2020.

**26.01.2026**

Mr. Muhammad Khalil Dogar, advocate for the applicant.

1. These reference applications are pending since 2020 without any progress. Even notice has not been sought / issued till date. Since these reference applications are admittedly time barred, and the department has not given any cogent reason for delay, therefore, no case arises for consideration of same. Learned counsel states that vide order dated 27.11.2025 passed in SCRA 4 of 2021 similar issue has been dealt with. In view of foregoing and the reasons so assigned in the aforementioned order, these reference applications may be dismissed on account of being time barred. 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. Office is instructed to place copy hereof in the connected file.

Judge

Judge