

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

**Special Customs Reference Applications 641 to 643 of 2023**

DATE	ORDER WITH SIGNATURE OF JUDGE
------	-------------------------------

1. For orders on CMA No.283/2023.
2. For hearing of main case.
3. For orders on CMA 284/2023.

**26.01.2026**

Mr. Pervez Ahmed Memon, advocate for the respondent.

These reference applications have been pending since 2023 without any significant progress even notices have not been issued. Paragraph 6 of the impugned common judgment reads as follows:

"6. Under the provision of Section 194-A(1)(a) of the Customs Act, 1969 this Tribunal has no jurisdiction to proceed and decide the instant appeals, wherein, the impugned Orders-in-Original have been passed by the officer of Customs below the rank of Additional Collector u/s 179 of the Customs Act, 1969."

Learned counsel remains unable to displace or distinguish the observation recorded and merely seeks time. Respectfully, matter having clogged the docket without any progress for three years. Accordingly, in view of judgment of CIR vs. Rafeh Limited reported in PLD 2020 SC 518, these reference applications are dismissed for non-prosecution along with pending application(s).

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 to place a copy hereof in the connected matter.

Judge

Judge