

**ORDER SHEET**  
**IN THE HIGH COURT OF SINDH AT KARACHI**  
**SCRA 85 of 2018**

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For hearing of main case
2. For orders on CMA No.641/2018

**29.01.2026**

This matter is pending since 2018 without any progress. On 27.11.2018 following order was passed :

“Ms. Dil Khurram Shaheen, advocate for applicant

Learned counsel for the applicant requests for further time to reformulate the questions of law as *prima facie* the questions of law which have been reformulated by the applicant through Statement dated 24.11.2018 are not properly formulated and the same cannot be answered by this Court in its reference jurisdiction in terms of Customs Act, 1969. Let the reformulated questions of law may be filed within 02 week. subject to all just exceptions”

On 22.09.2020, following order was passed :

Ms. Dil Khurram Shaheen, advocate for the applicant

1. Granted

2 Granted subject to all just exceptions.

3-4. Learned counsel for the applicant requests for further time to reformulate the questions.

It appears that questions have been reformulated twice, however, no substantial questions of law requiring response of this Court in terms of Section 196 of the Customs Act. 1969 has been reformulated.

As an indulgence and last chance, one week's further time is granted to reformulate the questions after examining the finding of the Customs Appellate Tribunal in the instant case, failing which, instant Special Customs Reference Application will be dismissed for non-prosecution”

Today situation remains the same. Applicant remains unrepresented without intimation and / or justification. It appears that the applicant is not interested in proceeding with the matter. 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, this reference is dismissed for non-prosecution.

A copy of this order 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