

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 25 of 2021

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on CMA No.398/2021
- 2. For orders on office objection No.6
- 3. For orders on CMA No.399/2021
- 4. For hearing of main case
- 5. For orders on CMA No.400/2021

29.01.2026

Mr. Shahid Ali Qureshi, advocate for the applicant

Office objection states that reference is time-barred for 216 days. CMA No.398/2021 has been filed to have the delay condoned. The grounds invoked are that due to mixing up of files with hundreds of other files; the timeline could not be adhered to and even otherwise due to weather etc. the file was delayed. Respectfully the same could not be considered to be condoned the delay. The honourable Supreme Court has maintained that the issue of limitation has to be addressed at the very onset and in due accordance with settled law. It is also stated that no special dispensation is available to the department in such cases. In the present facts and circumstances 216 days delay have not been justified. In view hereof CMA No.398/2021 is dismissed as devoid of merit and as a consequence this reference application is dismissed in *limine*.

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