ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 143 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE

1. For orders on office objection10.
2. For orders on CMA 1580/2026.
3. For hearing of main case.
4. For hearing of CMA 1581/2026.

<u>05.08.2026</u>

Rana Sakhawat Ali, advocate for the applicant.

1. Deferred for the time being.

2. Exemption granted subject to all just exceptions.

3-4. The impugned judgment concludes as follows:

> “07. The first and foremost issue before the undersigned is STE time-barred appeal, which was filed after 169 days of the expiry of the mandatory period of 30 days. An appeal under Section IBUNAL 194A(1) of the Customs Act, 1969, against an Order passed by the Collector of Customs, was required to be filed within 30 days of the communication of the Order read with Section 215 of the Customs Act, 1969. Any appeal filed beyond that time Period was held to be barred by time limitation and the same could be condoned under Section 194A(5) of the Act ibid if sufficient cause is shown to the satisfaction of the Tribunal in not presenting the appeal in time. Said subsection reads as under:
>
>> "(5). The Appellate Tribunal may admit an appeal or permit the filing of a memorandum of cross-objections after the expiry of the relevant period referred to in sub-section(3) or sub-section (4), if it is satisfied that there was sufficient cause for not presenting it within that period."
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> 08. Based on the foregoing legal scenario, it is observed that the instant appeal had been filed on 18.09.2025 against Order-in-Appeal No. 2092/2025 dated 24.02.2025 (the "Impugned Order"). An appeal against this Order was required to be filed within 30 days of the communication of the Order i.e. by 24.03.2025. However, the instant Appeal was filed on 18.09.2025 (i.e. after 169 days of the date of Order).
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> 09. The Appellant did not file a condonation application nor was sufficient cause given by the appellant during the hearing to justify such a delay in filing the instant appeal...
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> 10. The appeal being barred by time limitation does not warrant discussion of merits in the light of the judgment of Hon'ble Supreme Court of Pakistan in the case of Muhammad Faisal vs. Commissioner IR reported as 2025 SCMR 930 wherein the hon'ble apex court has held as under:

> "10. It is also a settled proposition of law that limitation is not a mere technicality, as once limitation expires a vested right is created in favour of other side, by operation of law which cannot be taken away lightly."

> 11. Be that as it may, the instant appeal being miserably barred by time 'limitation is dismissed. Accordingly, the Impugned Order holds the field"

No infirmity could be demonstrated in the impugned judgment and no question of law arising therefrom was articulated before this Court, therefore, reference application is hereby dismissed in *limine*.

A copy of this decision may also 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

M. Khan