

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 2079 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For orders on CMA No.696/2023
2. For orders on CMA No.697/2023
3. For hearing of main case
4. For orders on CMA No.698/2023

22.04.2026

Mr. Pervaiz Ahmed Memon, advocate for the applicant

1. This reference application is pending for three years without any progress and even notice has not been sought till date. Diary demonstrate that in the last three years no effort has been made by the applicant to have the matter listed and / or heard. This reference is time-barred hence this application seeking for the delay to be condoned. The affidavit is devoid of any single reason for grant of the application, however, in the memorandum of application itself only ground articulated is that since the impugned order will have (reached effect), hence, delay may be condoned. Respectfully same could not be sustained as a ground or justification of delay.

It is settled law that question of limitation has to be addressed by the court at the very onset, each day of delay has to be justified by the applicant. It is also settled law that no special dispensation is barred to the exchequer in such regard. In the present case the applicant has not justified the delay, hence, this application is dismissed.

2-4. As a consequence the reference application is dismissed being time-barred.

A copy of this decision may also be sent under the seal of this Court and signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969.

Judge

Judge