

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

**Special Customs Reference Application No.712 of 2019**

Date	Order with Signature of Judge
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Hearing of case (priority)

1. For order on office objection
2. For hearing of CMA No.3363/2019
3. For hearing of main case
4. For hearing of CMA No.3364/2019

**13.05.2026**

Mr. Khalid Mehmood Rajpar, Advocate for the applicant

Following question of law had been proposed for determination:

“Whether in the light of facts and circumstances of the case the learned Appellate Tribunal erred in law and facts by not considering that the appeal filed by the importer was time barred by "424" days, which was required to be filed within 60 days in terms of section 194 of the Act. The Appellate Tribunal has condoned the extraordinary delay without considering the provisions of Limitation Act, 1908, which speaks for the sound reasoning for condonation of each and every day?

Learned counsel demonstrates that the respondent has been avoiding adjudication since inception, therefore, pursuant to order for substituted service, service has been effected through publication. Learned counsel demonstrates that the relevant newspaper excerpt etc. is available on the file.

Learned counsel states that the issue before the Court is that of limitation. Learned counsel states that the issue of limitation has not been dealt with appropriately by the learned Tribunal and such a perfunctory approach ought not to be sustained from the last fact-finding forum in the statutory hierarchy. Learned counsel seeks that the impugned judgment may be set aside and the matter be remanded to the learned Tribunal for adjudication afresh in accordance with law with direction that the issue of limitation be discussed and deliberated by the learned Tribunal at the very onset. Order accordingly. This reference application is disposed of.

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.

Judge

Judge