

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

S.C.R.A No. 648 of 2024
S.C.R.A No. 876 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE
	1. For order on CM No. 3012/24. 2. For hearing of main case. 3. For hearing of CMA No. 3013/24.

07.10.2026.

Mr. Khalid Mehmood Rajpar, advocate for the applicant.

The question of law in these references whether the time barred adjudication could be sustained / remedied, learned counsel places on record order dated 21.01.2026 in SCRA No. 647/2024, by which similar reference has been disposed of, same is reproduced herein below:-

“Mr. Khalid Mehmood Rajpar, Advocate for the Applicant.

Per learned counsel the question before the Court is already covered against the Applicant Department by virtue of Supreme Court Judgment in the case of M/s. Super Asia reported as 2019 SCMR 1735 and in the case of M/s. Wak Limited reported as 2025 SCMR 1280. In view hereof the reference may be dismissed as withdrawn. Order accordingly.

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.”

Learned counsel seeks that these references may also be disposed of for the same reasons and upon the same terms as aforesaid. Order accordingly.

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(10) of the Customs Act, 1969. Office is instructed to place copy of this order in the connected file.

Judge

Judge