

ORDER SHEET
THE HIGH COURT OF SINDH KARACHI

SCRA No. 722 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
------	----------------------------------

- 1. For orders on office objection No.25.
- 2. For hearing of main case.
- 3. For hearing of CMA No. 4072 of 2022.

28-10-2026

Mr. Kanji Mal Meghwar, advocate for the applicant.
Mr. Ahmed Ali Hussain, advocate for the respondent.

Following question has been pressed for determination:

“(D) Whether in the facts and circumstances of the case, learned Appellate Tribunal Customs Bench-I was justified to place reliance on judgments (i) PLD 1970 SC 173, (ii) 1970 PLD SC 158, (iii) PLD 1959 SC 272 are distinguishable from resent case.”

Paragraph No.10 of the impugned judgment records as follows:

The record reflect that the case pertains to GD of 2013 and no record what so ever be for the said GD is either available with the Appellant or it is mandatory to keep record which is more than five year old. The show cause notice has been issued for the GD No. HLRK-EB-148-08-11-2013 under Section 32(1) and 32(2) of the Customs Act, 1969. The maximum time period for any recovery under Section 32 of the Customs Act, 1969, is five years whereas, the show cause notice in the instant case is issued beyond five years, hence, of no legal effect, the details of date wise occurrence is as follows:

(i)	Date of GD Filing	08.11.2013
(ii)	Date of Show Cause Notice	26.02.2022
(iii)	Time period between the filing of GD and issuance of Show Cause Notice	8 years, 3 months (Total 3032 days)
(iv)	Maximum period allowed for recovery under section 32 of the Customs Act, 1969	5 years
(v)	Whether show cause notice is time barred	YES

Counsel for the respondent points out paragraphs 17 and 18 of the impugned judgment to state that the show cause notice was rightly concluded as being time-barred in terms of the binding law cited. Learned counsel for the respondent further states that the computation particularized in paragraph No.10 has also not been denied by the applicant. Under such circumstances, learned counsel for the respondent seeks that the question be answered against the applicant department and in favour of the respondent. Learned counsel for the applicant articulates no cavil to the record. Order accordingly.

A copy of this decision may be sent under 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.

Judge

Judge