

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 46 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For orders on office objection.
2. For orders on CMA No. 670/26.
3. For hearing of main case.
4. For orders on CMA No. 671/26.

24.08.2026

Sardar Zafar Hussain, advocate for the applicant.

Following question of law had been proposed:-

“Whether on the facts and circumstances of the case the learned Member Judicial of the Customs Appellate Tribunal, Karachi has failed to take into account that the time of limitation starts from the date of the knowledge of the applicant.”

Learned counsel demonstrates that pursuant to order for the substituted service, service has been effected through publication and the relevant excerpt of the newspaper is on file.

Learned counsel states that identical matters have been decided by the earlier bench of this court including order dated 25.11.2025 passed in SCRA No. 125/2025, which is reproduced herein below:-

“Sardar Zafar Hussain, advocate along with Mr. Muhammad Siddique, advocate for the applicant

The following question had been proposed for determination.

Whether the learned Customs Appellate Tribunal has erred in law and dismissed the Appeal No. K-75/2025 of the applicant on the point of limitation by not considering into account that the impugned Order-in-Appeal No.1711/2024 dated 08.10.2024 was received by the applicant on 20.12.2024 and aforesaid Appeal was filed on 16.01.2025 before the Customs Appellate, Tribunal Karachi in terms of section 194-A of the Customs Act, 1969?

Learned counsel relies upon orders of this Court dated 14.05.2024 in ITRA 400/2023 and ITRA 82/2024 and judgment of the Peshawar High Court rendered in the case of *C.I.R. Peshawar Zone, RTO Peshawar v Miss. Shabnam Riaz* reported as 2025 PTD 883 to state that the Tribunal ought not to have dealt with the issue of limitation in a perfunctory manner.

Learned counsel states that pursuant to order dated 28.10.2025 notice has been affected through publication and the relevant newspaper cutting etc. is available on file.

Learned counsel states that in view of the foregoing it is proper that the tribunal consider the issue of limitation de novo and per settled law, therefore, it may be just and proper and in the interest of all parties concerned that the impugned judgment to be set aside and the matter be remanded back to the learned Tribunal for adjudicating the issue, of limitation afresh and in line with settled law. 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(5) of the Customs Act, 1969.”

Learned counsel seeks that this reference may be disposed of for the same reasons and upon 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.

Judge

Judge

Ayaz P.S.