ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 280 of 2010

DATE	ORDER WITH SIGNATURE OF JUDGE

For hearing of main case.

19.11.2026

Sardar Zafar Hussain & Mr. Tariq Aziz, advocates alongwith Mr. Salman Javed, Deputy Collector, Customs, Airport.
Mr. Uzair Shoro, advocate for the respondent.

Affidavit of the applicant is submitted pursuant to order dated 29.10.2026, same is taken on record. Learned counsel for the applicant states that the impugned judgment is *prima facie* erroneous *inter-alia* since it holds the show cause notice to be barred by limitation, however, proceeds to render observations and orders against the department thereafter. Learned counsel states that if the applicant was nonsuited on the ground of limitation then no case arose any further for directions or directives. Learned counsel for the respondent states that the Tribunal has also failed to account that the Order-in-Original was time barred. Learned counsel for the respondent states that while such grounds were taken before the learned Tribunal, the same were not decided. In such circumstances, it is sought that the impugned judgment be set aside and the matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law and pending foregoing, no coercive action be taken against the respondent arising therefrom. 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.