

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 1972 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For order on office objection Nos. 14 & 25.
- 2. For order on CMA No. 5636/2023. (Exemption)
- 3. For hearing of main case.
- 4. For order on CMA No. 5537/2023 (stay)

08.10.2025

Ms. Masooda Siraj, advocate for the applicant.

Per learned counsel the issue before the Court was that of limitation. The impugned judgment was rendered on the basis of judgment of the Honorable Supreme Court in the case of *Super Asia reported as PTCL 2017 CL 736* and the same has now been reaffirmed by five members' judgment of Supreme Court in the case of *Wak Limited Multan Road Lahore vs. Collector Central Excise and Sales Tax Lahore (now CIR, LTU Lahore) reported as 2025 SCMR 1280*.

Under such circumstances, learned Counsel states that no question arises for determination; hence reference application may be dismissed. 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.

Judge

Judge