

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 221 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For order on office objection.
- 2. For hearing of CMA No. 1130/20.
- 3. For hearing of main case.
- 4. For hearing of CMA No. 1131/20.

22.10.2025

Mr. Muhammad Khalil Dogar, advocate for applicant.
Mr. Shamshad Younas, advocate for respondent.

On the last date, the following order was passed:-

“15.10.2025

Mr. Tahir Khalil, advocate holds brief for Mr. Muhammad Khalil Dogar, advocate for the applicant.
Mr. Shamshad Younas, advocate for the respondent.

Learned counsel for the respondent points out from paragraphs 14 till 19 of the impugned judgment that the appeal of the applicant was time barred. Under such circumstances, upon being confronted, learned counsel holding brief for Mr. Muhammad Khalil Dogar seeks time. At his request, to come up on 22.10.2025.

Today, learned counsel for the applicant is present and states that the issue of limitation, as recorded by the learned Tribunal, is rested on the record, therefore, it cannot be distinguished or displaced.

In view hereof, there appears to be no question for determination of this Court; hence this reference is hereby dismissed.

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.

Judge

Judge