

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 33 of 2018

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection No.20
- 2. For orders on CMA No.293/2018
- 3. For hearing of main case
- 4. For orders on CMA No.294/2018

27.10.2025

Sardar Zafar Hussain, advocate for the applicant

Per learned counsel the issue in this case is of time-barred adjudication. He states that in identical matters the following order was passed:

“Per learned counsel identical reference application has been dismissed as withdrawn as represented vide order dated 01.10.2025 in SCRA 164 of 2020. Same reads as follows:

“01.10.2025

Mrs. Masooda Siraj, advocate for the applicant.

Penultimate paragraph of the impugned judgment rendered demonstrates that the findings / conclusion is primarily rested on the ground of limitation. The particulars leading to expiry of limitation have been clearly stated in the impugned judgment and the said particulars have not been controverted by the learned counsel. Upon being confronted as to how this reference application can be entertained in the present circumstances, especially in view of the recent five members judgment of the honourable 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. Upon being so confronted, counsel does not press this reference application, which is dismissed as withdrawn.

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”

In view hereof it is pleaded that these reference applications may also be dismissed as withdrawn for the same reasons as aforesaid. 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 Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969.

Office is instructed to place copy of this order in connected matters.”

In view of the foregoing, he states that this reference application may also be dismissed as withdrawn in terms of the reasons as aforesaid.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(5) of the Customs Act, 1969.

Judge

Judge