

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**

**Special Customs Reference Application 166 of 2014**

DATE	ORDER WITH SIGNATURE OF JUDGE
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- For hearing of main case

**24.09.2025**

Mr. Aamir Raza, advocate holds brief for Mr. Ameer-uddin,  
advocate for the applicant  
Mrs. Masooda Siraj, advocate for respondent

This reference application is pending since 2014. Applicant has either been unrepresented or adjournment is being sought on behalf of the applicant's counsel since 2015. Even today, a brief is held and adjournment is sought for no cogent reason. In view of the judgment of the Supreme Court in the case of Commissioner Inland Revenue, Lahore vs. Rafeh Limited reported as PLD 2020 SC 518, this reference application is dismissed for non-prosecution.

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