

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Applications 417 and 418 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
------	----------------------------------

- 1. For orders on office objection No.1 & 7
- 2. For orders on CMA No.2094/2024
- 3. For hearing of main case
- 4. For order on CMA No.2095/2024

**26.09.2025**

These reference applications are pending since 2024 without any progress despite passage of two years and even notice has not been sought till date. Applicant remains unrepresented without intimation or justification. In view of judgment of the Supreme Court in the case of Commissioner of Inland Revenue Lahore vs. Rafeh Limited reported as PLD 2020 SC 518, these reference applications are dismissed for non-prosecution. Office is instructed to place copy of this order in connected matter.

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

Amjad