

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 309 of 2024  
SCRA 310 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on CMA No.1308/2024.
- 2. For orders on office objections No.1, 7 & 26.
- 3. For orders on CMA No.1309/2024.
- 4. For hearing of main case.
- 5. For orders on CMA No.1310/2024.

**13.11.2025**

Sardar Faisal Zafar, advocate for the applicant.

Reference applications are pending since 2024 without any progress, even notice has not been sought till date. In both the reference applications, learned counsel for the applicant has assailed the order whereby due to persistent absence of the applicant before the Appellate Tribunal the relevant appeals were dismissed for non-prosecution pursuant to Rule 21(2) of the Customs Appellate Tribunal Rules, 2006.

Instead of seeking restoration of the relevant appeals, these reference applications were filed. Learned counsel for the applicant remains unable to demonstrate that how the reference against such order could be entertained; counsel failed to articulate any question of law arising herein merits the reference jurisdiction. In view hereof, these reference applications being mis-conceived are dismissed in limine.

A copy of this decision may also 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. Office is instructed to place copy hereof in the connected file.

Judge

Judge