

ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 2039 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For hearing of main case.
2. For hearing of CMA No.610/2023.

30.09.2026

Mrs. Masooda Siraj, advocate for the applicant.
Mr. Abdul Latif Shar, advocate for the respondent.
Mr. Farid Ahmed Khan, Collector of Customs Enforcement, Karachi.
Mr. Tofique Ahmed Shaikh, DC (Law) Customs.

This matter is pending since 2023. On 09.09.2026 following order was passed:

“09.09.2026

Ms. Masooda Sirja, advocate for the applicant
Mr. Abdul Latif Shar, advocate for the respondent

This matter is pending since 2023 while numerous questions, were pleaded and supplementary questions were pressed on the last date by learned counsel for the applicant, respondent's counsel points out that the crucial aspect of the case is that the adjudication was found to be time barred per Section 179 of the Customs Act, 1969 He points to the last sentence in paragraph-9 of the impugned judgment.

No question has been framed by the applicant department in such regard and even today no assistance has been forthcoming in such regard. Let applicant be present in person on the next date to assist To come up on 30.09.2026.”

The impugned judgment in paragraph 9 thereof clearly holds as follows:

“In terms of Section 179(3) Customs Act 1969, wherein provision of clause (s) section 2 is invoked, such cases are to be decided within 30 days except extension by the competent authority and there is no extension recorded or discussed in the impugned order.”

Since assistance was required in terms of the previous orders, therefore, the presence of the applicant [learned Collector Mr. Farid Ahmed Khan] was sought. The officer is present and does not dispute the aforesaid, however, states that his grievance is with respect to the other part of the impugned order whereby the allegedly offending vehicle was released on redemption fine. He further states that since the applicant

department was aggrieved of the release only, therefore, no challenge to the limitation issue was invoked in the present reference.

Respectfully, the assistance provided is found to be insufficient. The limitation in terms of adjudication goes to the root of the issue and it was incumbent upon any forum, including present one, to adjudicate the same at the very onset. The Appellate Tribunal found the adjudication to be time barred and no cavil in such regard has been articulated by the applicant department even today. The law in such regard is very clear including recent five member judgment of the Supreme Court of Pakistan in case of *Wak Limited Multan Road Lahore vs. Collector Central Excise and Sales Tax Lahore (now CIR, LTU Lahore)* reported as 2025 SCMR 1280.

In view hereof, we found that the present reference is misconceived, hence, dismissed.

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(10) of the Customs Act, 1969.

Judge

Judge