ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 644 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For hearing of CMA No. 2385/26.
2. For hearing of main case.
3. For hearing of CMA No. 3005/24.

10.11.2026

Mr. Khalid Mehmood Rajpar, advocate for the applicant along with Mr. Shafqat Ali Khan, Director I & I (Customs).
Sardar Muhammad Ishaque, advocate for the respondent.

Mr. Shafqat Ali Khan, Director I & I (Customs) is present and submits affidavit in pursuant to the earlier order, same is taken on record.

It is demonstrated that the adjudication was time barred, therefore, in view of the five members judgment of the Honorable Supreme Court in the case of *Wak Limited Multan Road Lahore reported as 2025 SCMR 1280,* no case is pressed for determination. Reference application is dismissed.

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(10) of the Customs Act, 1969.

Judge

Judge

Ayaz p.s.