

# **IN THE HIGH COURT OF SINDH AT KARACHI**

Special Customs Reference Applications  
Nos. **80 to 94 of 2016**

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DATE

ORDER WITH SIGNATURE OF JUDGE

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Present: *Mr. Justice Muhammad Junaid Ghaffar*  
*Mr. Justice Agha Faisal*

Applicants: *M/s. Care Impex &*  
*Choudhry Anwar Munir.*  
*None present on their behalf.*

Respondents: *The Collector of Customs & another*  
*None present on their behalf.*

Date of Order: 14.01.2021

## **ORDER**

**Muhammad Junaid Ghaffar J.-** Through these Reference Applications, the Applicants have impugned Order dated 17.09.2015 passed on Rectification Applications in Customs Appeal No. K-67 of 2011 and other connected matters. Various questions of law have been proposed on behalf of the Applicants, whereas, nobody is in attendance nor any intimation has been received, and since these matters are pending for long without any effort on the part of the Applicants to pursue them, we are not inclined to adjourn them once again.

2. We have perused the record and gone through the impugned order, whereby, the Rectification Applications filed in terms of Section 194-B (2) of the Customs Act, 1969 were dismissed. Section 194-B (2) *ibid* provides that Tribunal may, at any time within one year from the date of the order with a view to rectifying any mistake apparent from the record, amend any order passed by it under sub-section (1) and shall make such amendments if the mistake is brought to its notice by the Collector of Customs or the other party to the appeal. On perusal of the record, it appears through Rectification Applications what the applicant had in fact sought was review of the entire order on grounds, which were more akin to a remedy under a reference application in terms of s.196 of the Act against the main order of the Appellate

Tribunal dated 10.12.2013. It is not a case of seeking any correction or pointing out the mistake apparent in the said order. It was in fact based on the ground that on merits the Appellate Tribunal had erred in ignoring various judgments of the Courts in field, which according to the applicants were applicable in its case. In our view, such grounds could only be taken as questions of law, if any, under a reference application against the main order and not through a Rectification Application. The Appellate Tribunal has correctly dismissed such applications of the applicants.

3. In view of hereinabove facts and circumstances of this case, we do not see that any question arises out of the impugned order of the Tribunal and therefore, these Reference Applications are dismissed in limine. Office to place copy of this order in all connected files.

Judge

Judge