

ORDER SHEET
THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No.223 to 226 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For order on CMA No.1652 of 2019
2. For order on office objections.
3. For hearing of main case.
4. For order on CMA No.1654/2019

11.08.2021

Mr. Pervaiz Iqbal Kasi, Advocate for the applicant

These Special Customs Reference Applications have been filed against order dated 29.12.2018 in terms of Section 196 of the Customs Act, 1969. These applications are required to be filed within a period of 90 days, however, the same are admittedly time barred, hence, the condonation applications.

Applicants' counsel admits that the impugned order was delivered in the presence of the applicants' counsel, and the same is also manifest from the impugned order itself. These reference applications have been filed belatedly on 11.05.2019, along with applications for condonation of delay, on the premise that the applicants' counsel did not communicate the impugned order to the applicants within time on account of a disconnect between with the parties their counsel. This could hardly be grounds for condonation of delay as the applicants are supposed to be vigilant in respect of their case and cannot claim any indulgence on account of their own indolence¹. In addition thereto, it appears that the copy of the impugned order was delivered on 21.01.2019, and not in May 2019 as claimed by the applicants.

¹ *Abdul Hamid vs. Abdul Qadir* reported as *PLD 2001 SC 49*; *Altaf Hussain & 2 Others vs. Muhammad Nawaz & 2 Others* reported as *2001 SCMR 405*.

It was further alleged that the impugned order is void and no limitation would arise in such regard. Merely alleging that an order is void does not preclude a person from the ambit of limitation and it is settled law that shelter cannot be taken behind such assertions to vitiate the statutory requirements in respect of limitation.

In view hereof, the condonation applications are determined to be devoid of merit, hence, dismissed. As a consequence the present reference applications are also dismissed on account of being admittedly barred by limitation.

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. A Copy hereof be placed in connected cases.

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