

**ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI**

Special Custom Reference Application No.05 of 2015

Collector of Customs  
Versus  
M/s Al-Hamra Trading Company

Date	Order with signature of Judge
------	-------------------------------

1. For orders on CMA 487/15
2. For orders on CMA 488/15
3. For hearing of main case

**Dated: 25.08.2021**

Ms. Masooda Siraj for applicant.  
Mr. Imran Iqbal Khan for respondent.

-.-.-

This Reference Application in respect of order dated 05.08.2014 passed by the Customs Appellate Tribunal was filed on 11.11.2014. Copy of the order appears to have been delivered to the departmental representative on 06.08.2014 hence there is a delay of around eight days as 90 days from 06.08.2014 expired on 03.11.2014. The reasons assigned in the application supported by affidavit was that on 08.11.2014 was declared as Sindh Bar Council election day and hence on this crucial day the applicant could not file the Reference Application whereas on next working day i.e. 10.11.2014 (9<sup>th</sup> was Sunday) the concerned Additional Collector was stated to be unwell. Consequently on the next day i.e. 11.11.2014 the Reference was filed.

We have heard learned counsel for the applicant and perused the record.

Perhaps the statics is incorrectly demonstrated. We have also perused the impugned order which reflects that the copy of the order was received by the representative of the applicant on 06.08.2014 and

perhaps 90 days would be completed on 03.11.2014. The delay of eight days has not been reasonably explained; it is not sufficient that last two days of the limitation is explained. Indeed, once it is time barred each delay has to be explained reasonably in the affidavit. In the facts and circumstances of present case, the department needs to explain the reason for waiting for the last days of the limitation for filing the reference application. The reason of 08.11.2014 that is of bar election is also not reasonable as it was never declared a holiday for the purpose of filing the pleadings, which in the instant case is Special Customs Reference Application. Hence, since affidavit does not disclose any reasonable rationale for condonation of delay, the application in that respect is dismissed, followed by dismissal of main Special Customs Reference Application, as being barred by time, along with listed application.

**Judge**

**Judge**