

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

Special Custom Reference Application No.196 of 2017

M/s. U.C.C (Pvt.) Limited
Versus
Customs Appellate Tribunal & others

Date	Order with signature of Judge
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1. For orders on office objection.
2. For hearing of CMA 1775/17
3. For hearing of main case
4. For hearing of CMA 1777/17

Dated: 24.08.2021

Mr. Muhammad Adeel Awan for applicant.
Ms. Afsheen Aman for respondents.

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This Special Customs Reference Application was filed on 17.05.2017 in respect of a judgment of Customs Appellate Tribunal, Bench-II, Karachi, which was passed on 25.01.2017 in presence of the counsel. The applicant of this Reference Application had filed appeal before the Tribunal, the order of which is impugned here. Since this Reference is barred by time, an application for condonation of delay as CMA No.1775 of 2017 has also been filed which is supported by an affidavit.

We have inquired learned counsel for the applicant as to what are the reasons assigned in the affidavit and/or in the application as to delay, to which he submits that the applicants were never informed by the Tribunal as far as impugned judgment is concerned and that they (applicants) were only informed when connected matter in shape of a petition was fixed before the Bench. Learned counsel submits that it was only at that point of time that they were informed about such decision.

We have heard the learned counsel and perused material available on record.

Prima face the excuses made by the applicant could hardly be a legitimate ground excusing the applicant to initiate this belated proceeding in shape of Special Customs Reference Application. Notwithstanding the fact that the applicant was represented by an advocate namely Mr. Adnan Motan, the applicant should have been vigilant in pursuing the remedy/cause, even if the counsel failed to inform the applicant about the impugned judgment. Nonetheless the copy was delivered in two days of the announcement of the judgment i.e. 25.01.2017.

The order was passed on 25.01.2017 and this Reference on question of law should have been filed in 90 days' time, however the same is barred by 22 days, if not more i.e. on 17.04.2017. There are no legitimate grounds or excuses made in the affidavit or in the application itself. We are not in agreement with the ground orally stated for the condonation of delay vis-à-vis information/knowledge of the impugned judgment. This being the case, the application for condonation of delay is dismissed and in consequence thereof this Special Customs Reference Application is also dismissed as being barred by time along with listed application.

A copy of this decision may be sent under the seal of this Court and the signature of the Registrar to learned Customs Appellate Tribunal, Karachi, as required by section 47(5) of Sales Tax Act, 1990.

Judge

Judge