

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
S.C.R.A No.273 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE(S).
------	-----------------------------------

Fresh Case

1. For order on CMA No.1558/2021 (U/A).
2. For orders on CMA No.1825/2019 (Exemption).
3. For hearing of Main Case.
4. For order on CMA No.1826/2019 (Stay).

08.09.2021

Mr. Khalid Rajpar, Advocate for the applicant.

.-.-.-.-.-.

1. Urgency granted.
2. Exemption is granted subject to all just exceptions.
- 3-4. Under Section 196 of the Customs Act, 1969 a reference to a High Court within 90 days could have been filed by an aggrieved person or Collector or Director of Intelligence and Investigation or Director of Valuation, as the case may be, with regard to an order of the Appellate Tribunal under sub-section 3 of Section 194-B of the Customs Act, 1969. Sub-section (3) of Section 194-B provides as under:-

194-B Order of Appellate Tribunal.-

.....

(2)

(3) *The Appellate Tribunal shall send a copy of every order passed by it under this section, disposing of an appeal, to the officer of Customs and in valuation cases also to the Director Valuation, and the other party to the appeal.*

Thus any order disposing of an appeal could have been impugned in reference under Section 196 of the Customs Act, 1969.

The impugned order in the instant reference is only an interim order, hence on the strength of the aforesaid provision of law, such

reference cannot be maintained and consequently the same is dismissed along with pending application(s).

Copy of this order be sent to the Appellate Tribunal in terms of Section 196(5) of the Customs Act, 1969.

JUDGE

JUDGE

Ayaz Gul