ORDER SHEET IN THE HIGH COURT OF SINDH, KARACHI

Special Custom Reference Nos. 56 to 59 of 2017 (SAB Associates v Additional Collector of Customs)

Date Order with signature of Judge

Hearing Case/Priority.

- 1. For hearing of CMA No. 1526/17 (Condonation)
- 2. For hearing of main case.

- 3. For hearing of CMA No. 3621/17 (Stay)
- 4. For orders on CMA No. 424/2020 (stay).

06.04.2021.

Mr. Mohammad Adnan Moton, Advocate for Applicant.

Mr. Muhammad Rashid Arfi, Advocate for respondent.

These Reference Applications are time barred as objected by the office inasmuch as the impugned Order is dated 15.01.2015, whereas, the Reference Applications have been filed on 20.01.2017. Alongwith these Reference Applications, the Applicant(s) have filed condonation application(s), which reads as under:-

"With Reference to the above it is submitted that the respondents have filed reference application which related to the similar / identical controversy pending before the Honourable High Court of Sindh vide S.C.R.A # 334/2015, so the application may kindly be allowed as its relates with the similar controversy to be adjudicated by the Honourable Court.

That it is further submitted that the impugned order in original is barred by limitation Under Section 179 Sub Section 3 so once the order was passed after the stipulated period it will be treated as without jurisdiction and the orders which are without jurisdiction in the light of the judgment of Superior Courts are void orders and no limitation run against the void orders.

It is humbly prayed to Your Honour to allow the application for condonation of delay in the interest of justice.

We have gone through the above submissions as well as the arguments made by the learned Counsel for the Applicant and are not satisfied as to condonation in the given facts and circumstances. We may also observe that on perusal of the impugned order it appears that the Appeal(s) before the Tribunal was also hopelessly time barred being filed after a delay of 1068 days without any plausible justification and the learned Tribunal has dismissed the same on this ground. Therefore, even on merits there is no case of indulgence.

Accordingly, the condonation applications stand dismissed and as a consequence thereof, Reference Applications, being time barred, are also dismissed with pending applications.

Office is directed to place copy of this order in connected Reference Applications as above.

Judge