

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 1508 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For orders on office objection.
- 2. For hearing of main case.
- 3. For hearing of CMA 3760/2023.

03.11.2025

Mr. Shahid Ali Qureshi, advocate for the applicant.

The respondent’s counsel had effected appearance on the last date of hearing, however, the respondent has opted to remain unrepresented today despite service.

Applicant’s counsel has proposed following questions for determination:

- i. Whether the Tribunal has erred in law by passing ex-parte impugned Order dated 01-06-2023 while striking off the defence of the Applicant Department without fulfilling the requirements of a substituted service of summons, and in violation of the dicta of the higher courts and the superior court of the country whereby 'last chance to an absent litigant is to be afforded and recorded in the file before deciding the case ex -parte?
- ii. Whether the Tribunal has validly condoned the delay of 43 days in filing of the statutory Appeal before it by the Respondent, and whether the impugned Order dated 01-06-2023 is deficient on account of reasoning for the condonation of delay?

Learned counsel stated that the Tribunal had condoned delay of 43 days without providing any reason in such regard. He stated that such unbridled exercise of discretion would render the entire law of limitation redundant. He stated that while it was incumbent upon the Tribunal to entertain an application seeking delay to be condoned, however, the Tribunal was obliged to seek explanation of each day of delay and could not render a perfunctory order. He further stated that the department has also been deprived an opportunity of representing the case and adjudication.

In view of the foregoing, learned counsel seeks that the impugned Judgment be set-aside and matter be remanded to the learned Tribunal for adjudication; with the caveat with the issue of limitation to be determined prior to any other proceedings. Order accordingly.

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.

Judge

Judge

M. Khan