

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

Special Customs Reference  
Application 1153, 1154, 1155 and 1156 of 2015

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of main case
- 2. For hearing of CMA No.3070/2015

**01.10.2025**

Mr. Sanaullah Abro, Director I & I, Customs, Karachi

Mr. Khalid Mehmood Rajpar advocate files vakalatnamas in SCRA's 1153 to 1156 of 2015, which are taken on record.

Pursuant to order dated 17.09.2025 the cognizance of the department was drawn to paragraph No.15 of the impugned judgment which reads as follows :

*“15. The show cause notice in the instant case was issued by the respondent no. 2 on 27.03.2014 and the order under the provision of Sub Section (3) of Section 179 of the Customs Act, 1969 should had been passed by the authority within 120 days from the date of show cause notice i.e. on or before 25.07.2014., To the contrary, the order has been passed on 11.09.2014, rendering it barred by time by 48 days and as such without power/jurisdiction and not enforceable under law as held by this Appellate Tribunal and Hon'ble High Courts in umpteenth orders and reported judgments referred in para 3(p) supra.*

To this question of limitation Mr. Rajpar submits that the finding in the impugned judgment is prima facie misconceived. He states that under Article 179 (3) of the Customs Act, 1969, the Collector was empowered to extend the period of limitation for upto 60 days. He states that the same was done as is apparent from paragraph 18 of the Order-in-Original. He further states that the learned Tribunal did not consider or deliberate on the said issue and non-suited the applicant on the ground of limitation. Learned counsel states that since the aforesaid findings are prima facie without appreciation of the record, hence, have been rendered in patent mis-application of law. Therefore, it may be just and proper for the impugned judgment be set aside and the matters be remanded back to the learned Tribunal for adjudication afresh. He further states that the learned Tribunal may be pleased consider the issue of limitation at the very onset in view of settled law. Order accordingly. Office is instructed to place copy of this order in connected matters.

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

The presence and assistance of learned commissioner is appreciated and dispensed with.

Judge

Judge

'Amjad