

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

Special Customs Reference Application No. 125 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
1. For hearing of main case. 2. For hearing of CMA No. 626/20.	

**03.12.2025**

Mr. Khalid Mehmood Rajper, advocate for applicant.

Learned counsel presses questions 1 & 3 for determination, which read as follows:-

1. Whether learned Customs Appellate Tribunal, has consider while deciding appeal under Section 194-A of the Customs Act, 1969 read with Section 5 of Limitation Act that the respondent 1930 days filed appeal before the Collector (Appeals) under Section 193 of the Customs Act, 1969?
3. Whether in the light of facts and circumstances of the case, the learned Customs Appellate Tribunal erred in law to hold that the Customs Authority empowered to collect the amount of Taxes?

Learned counsel states that question No.3 has already been decided in favour of the applicant department by virtue of Supreme Court judgment in the case of Nestle Pakistan reported as 2025 SCMR 1974.

Insofar as the first question is concerned, he states that order-in-appeal, available at page-45 herein, reads as follows:-

“3. From the record of the case, I observe that the appeal is time barred by about one thousand nine hundred thirty (1930) days: the impugned assessment order was passed on 02.06.2012 and the appeal against the aforesaid order was required to be filed by 02.07.2012 (i.e. within 30 days) in terms of the time limit stipulated under section 193 of the Customs Act, 1969 whereas the same was filed on 16.10.2017. Thus, the appeal is time barred. No cogent reasons have been given by the applicants to explain the delay in filing the appeal within the prescribed time period. Under the circumstances, I have no reason to condone the inordinate delay in filing the appeal. Therefore, the case is accordingly rejected as time-barred.”

He states that the impugned judgment has not considered the settled law with regard to the limitation and has dealt with the issue in a perfunctory manner. He states that even though that was the only issue before the learned Tribunal, it has gone above and beyond in extending benefit to the respondent, which was not even the constituent lis there before.

The court file demonstrates that this matter is pending since 2020 and despite service having been effected upon the respondent including through publication, the respondent opted to remain unrepresented. Learned counsel states that it would be just and proper for the impugned judgment to be set-aside, and the matter remanded to the learned Tribunal for adjudication afresh. He states that it is imperative that learned Tribunal to address the issue of limitation at the very onset prior to considering any other question, if any therebefore. Order accordingly.

A copy of this order 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

Ayaz p.s.