

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 619 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
1. For orders on office objection. 2. For hearing of CMA No. 1739/20. 3. For hearing of CMA No. 1740/20. 4. For hearing of main case. 5. For hearing of CMA No. 1741/20.	

03.12.2025

Mr. Shahid Ali Qureshi, advocate for applicant.

Following questions of law had been proposed for determination:-

- i. Whether the Customs Appellate Tribunal has erred in law in condoning the delay of many months arbitrarily in filing of statutory appeal by the respondent against the Order-in-Original dated 11-01-2019, without citing any reason(s) when the time-barred appeal had accrued valuable rights in favor of the applicant department?
- ii. Whether Customs Appellate Tribunal has erred in law by deciding the case directly without appreciating the fact that respondent did not choose to appear before the Collector (Adjudication) despite numerous hearing opportunities, and in view of the fact that the allegedly smuggled vehicle was directly impounded by the authorities from the respondent?

Learned counsel states that this matter is pending since 2020 and service has been effected on the respondent *inter alia* by publication.

Learned counsel states that the question of limitation goes to the heart of the matter, and nonetheless, the issue of limitation was not addressed by the learned Tribunal in its proper perspective. Any order in ignorance thereof cannot be sustained. Learned counsel further states that the respondent never appeared before the adjudication officer, ostensibly in an effort to render the adjudication proceedings time barred. However, learned Tribunal was pleased to reward such truancy in form of the impugned order.

In view hereof, it is sought that the impugned order be set-aside and matter be remanded back to the learned Tribunal for adjudication afresh. 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