

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 31 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on CMA No.124/2024.
2. For orders on CMA No.125/2024.
3. For hearing of main case.
4. For orders on CMA No.126/2024.

19.03.2026

Sardar Muhammad Azad, advocate for the applicant.

1. This reference application is pending since 2024 without any progress. Diary demonstrates that on no occasion since inception has the applicant endeavored to have the matter listed or heard. Even on the previous date applicant remained unrepresented. Today learned counsel is present and has been asked to assist with CMA 124/2024.

Prima facie, the impugned judgment has been rendered on the premise that the Order-in-Original was time barred by 70 days. Such time bared adjudication has been deprecated by the Supreme Court time and time again Be that as it may the present reference application is admittedly filed with delay of three months. Learned counsel is unable to articulate a single argument to justify the delay.

It is settled law that each day of delay is to be justified in attempt to have the same condoned. The Supreme Court has reiterated time and time again that prescription of limitation cannot be disregarded and there is no special dispensation available under the law insofar as the exchequer is concerned. In the present case, no justification has been articulated, therefore, CMA 124/2024 is hereby dismissed and as a consequence, reference application is dismissed as being time barred.

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