

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 134 of 2024

| DATE | ORDER WITH SIGNATURE OF JUDGE(S) |
|------|----------------------------------|
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1. For hearing of main case.
2. For orders on CMA No.569/2024.

26.03.2026

Mr. Hamza Yousuf, advocate holding brief for Mr. Ghulam Nabi Shar, advocate for the applicant.

Matter is pending since 2024 without any progress. On 05.08.2024, following order was passed:

"05.08.2024

Mr. Ghulam Nabi Sher, Advocate for Applicant.

1) Granted.

2 & 3) While confronted as to any illegality in the impugned order whereby, the classification of the goods in question has been determined under HS Code 7208.1810 instead of 709.1891 as claimed by the Applicant, Counsel needs time to fully prepare his brief. Time allowed. He is also directed to go through the judgment reported as **Collector of Customs Vs. SG Enterprises (2021 PTD 815).**"

Today once again counsel seeks time for no cogent reason whatsoever. It appears that applicant is not interested in the present proceedings. Accordingly, in view of judgment of *CIR vs. Rafeh Limited* reported as *PLD 2020 SC 518*, the reference application is dismissed for non-prosecution.

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