

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 22 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE
------	-------------------------------

1. For hearing of CMA No.452/2026
2. For hearing of main case
3. For hearing of CMA No.453/2026

21.04.2026

Mr. Ghulam Mujtaba Sahito, advocate for the applicant

Following question of law had been proposed for determination:

"Whether the learned Customs Appellate Tribunal has erred in law and dismissed the Appeal No. K-3551/2024 of the applicant on the point of limitation by not taking into account that the impugned Order-in-Appeal No. 1585/2024 dated 30.09.2024 was received by the applicant on 23.10.2024 and aforesaid Appeal was filed on 22.11.2024 before the Customs Appellate Tribunal Karachi in terms of Section 194-A of the Customs Act, 1969?"

Pursuant to order for substituted service, learned counsel states that service has been effected through publication and the relevant excerpt of the newspaper is on file.

Learned counsel states that essential question of limitation ought to have been addressed by the learned Tribunal at the very onset, however, same has not been done. He states that limitation is issue that has to be decided prior to any other proceeding with the matter and it was incumbent upon learned Tribunal to act likewise. He seeks that it would be in the interest of justice and revenue for the impugned judgment to be set aside and remand the matter to the learned Tribunal with directions to determine the issue of limitation prior to proceed any further with the matter. Order accordingly.

A copy of this decision may also be sent under the seal of this Court and signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969.

Judge

Judge