

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 661 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objections No.25 & 26.
2. For orders on CMA No.3040/2024.
3. For hearing of main case.
4. For orders on CMA No.3041/2024.

30.04.2026

Mr. Shahid Ali Qureshi, advocate for the applicant.

Per learned counsel, the issue before the court is that of time barred adjudication. He states that the same has been conclusively determined in five member judgment of the Supreme Court of Pakistan in case of *Wak Limited Multan Road Lahore vs. Collector Central Excise and Sales Tax Lahore (now CIR, LTU Lahore)* reported as 2025 SCMR 1280. He states that the said authority is squarely applicable herein, contrary to the stance of the applicant. In view hereof, reference application is dismissed.

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