ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 265 & 266 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For hearing of main case
2. For hearing of CMA No.1099 of 2024

13.11.2026

Sardar Zafar Hussain advocate holds brief for Mr. Khalid Mehmood Rajpar, advocate for the applicant

Learned counsel refers to paragraph 10 of the impugned judgment to demonstrate that while the appeals were time-barred the same has been bushed-aside in disregard of the law. Learned counsel states that each day of delay has to be justified and it is apparent from paragraph under consideration that the same has not been done. Notwithstanding the foregoing, he demonstrates from the seizure report that the impugned judgment has been rendered by learned Single Member Bench in belated violation of the statutory pecuniary jurisdiction. Under such circumstances, he states that the impugned judgment cannot be sustained, hence, it may be set aside and the matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law by a Division Bench thereof with directions to consider the issue of limitation at the very onset. Order accordingly.

A copy of this decision may be sent under seal of this Court and the signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(10) of the Customs Act, 1969. Office is instructed to place copy of this order in connected matter.

Judge

Judge

Amjad