

**ORDER SHEET
THE HIGH COURT OF SINDH AT KARACHI**

SCRAs No.76 to 113 of 2020

Date

Order with signature of Judge(s)

1. For orders on office objection No.1 & 26.
2. For orders on CMA No.2882/2020.
3. For orders on CMA No.2883/2020.
4. For hearing of main case.
5. For hearing of CMA No.2884/2020.

14.10.2021

Dr. Shahab Imam, advocate for the applicant.
Mr. Aqeel Ahmed Khan, advocate for the respondent.

At the very outset Mr. Aqeel Ahmed Khan, raised a preliminary question regarding maintainability of these references on the account that they are barred by time. Mr. Aqeel Ahmed Khan, advocate has relied upon the acknowledgement of the department at the left margin of last page of impugned order which shown date of 13.09.2019.

These references have been filed on 02.01.2020. Time requisite for filing these references is 90 days in terms of section 196 of the Customs Act, 1969. Mr. Aqeel Ahmed Khan, advocate has taken us to the calculation which shows that if it takes 17 days of September, 31 days of October, 30 days of November and 12 days of December then these references should have been filed on or before 12.12.2020. Hence apparently these references are time barred by 21 days. Learned counsel for the applicant appearing in this regard has no plausible answer as to why it took beyond 90 days to file these references. Surprisingly, there is no application for condonation of delay.

Hence, in view of the above facts and circumstances, we dismiss these reference applications as being barred by time in terms of Section 196 of the Customs Act, 1969.

A copy of this order 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