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IN THE HIGH COURT OF SINDH AT KARACHI.

Presented on 28-10-14
CONSTITUTIONAL JURISDICTION

CONSTITUTIONAL PETITION No. D- 5519 OF 2014
[Signature]
Deputy Registrar (Writ)

SHAIKH SAFDAR ALAM
S/o Shaikh Abdul Jabbar Hussain,
Proprietor of M/s. 3A --Sons Cargo Logistics,
Muslim, Adult, Office at 410, 4th floor
Shams Chamber, Sharah-e-Liaquat,
Karachi, Sindh.

PETITIONER

VERSUS

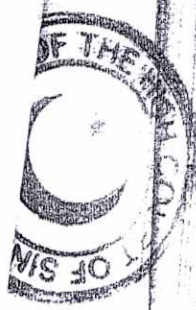
1. **THE SINDH REVENUE BOARD**
Through its Chairman, SRB
12th Floor Shaheen Complex,
Karachi, Sindh.

2. **THE COMMISSIONER (APPEALS)**
Sindh Revenue Board
12th Floor Shaheen Complex,
Karachi, Sindh.

3. **THE ASSISTANT COMMISSIONER- 13**
Sindh Revenue Board
12th Floor Shaheen Complex,
Karachi, Sindh.

RESPONDENTS

CONSTITUTIONAL PETITION UNDER ARTICLE 199
OF THE CONSTITUTION OF PAKISTAN, 1973.



ORDER SHEET

IN THE HIGH COURT OF SINDH, KARACHI

C.P.NO.D-5519/2014

Date

Order with signature of Judge

For order on Misc.29990/2014
For katcha peshi.
For order on Misc. 29991/2014

23.04.2015

Mr. Ajeet Sundar, Advocate for petitioner.

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The petitioner is a Custom Agent. Action was taken against him on the basis of the goods declared without paying the tax. The Order-In-Original was passed against the petitioner on 19.04.2014, whereas appeal against such order was filed on 18.06.2014 i.e. after 60 days. The period for filing appeal is 30 days. The appeal was dismissed. The delay was not condoned. The counsel for the petitioner in paragraph 4 of the petition stated that he was ill. He has not explained the delay and only general plea of sickness has been raised. He placed reliance on the case reported in 2003 PTD 1329. The petitioner ought to have given sufficient reasons for delay, which he failed to do. We find no justification to interfere with the order passed by the Appellate forum. This petition is dismissed in limine.

Sd. Ehsan Ahmad

Sd. Saad Ahmad Chaghat

CHIEF JUSTICE

JUDGE

sharif