

**IN THE SUPREME COURT OF PAKISTAN**  
(Appellate Jurisdiction)

**Present:**

Mr. Justice Qazi Faez Isa  
Mr. Justice Muhammad Ali Mazhar

**Civil Petition No. 4145 of 2022**

*(Against the judgment dated 06.09.2022 of the Peshawar High Court, Peshawar in Customs Reference No. 21-P/2022)*

*Collector of Customs, MCC (E&C) Customs House,  
Peshawar and another.* ... *Petitioners*

**Versus**

*Zain ul Abidin and others.* ... *Respondents*

For the Petitioners: Mr. Yousaf Ali, ASC

For the Respondents: N.R.

Date of Hearing: 06.02.2023

**ORDER**

**Qazi Faez Isa, J.** This petition for leave to appeal assails the order dated 6 September 2022 passed in Customs Reference No. 21-P/2022, which had upheld the order dated 25 January 2022 passed by the Customs Appellate Tribunal, Peshawar Bench, which had in turn upheld the order-in-original dated 13 August 2021 passed by the Additional Collector, Collectorate of Customs (Adjudication) Islamabad, Camp Office Peshawar. Therefore, three concurrent decisions have been assailed herein.

2. The petition has been belatedly filed with a delay of 11 days. Through CMA No. 10322/2022 the said delay is sought to be condoned on the ground that formalities needed *to be fulfilled* and '*permission of high-ups for filing the petition*' was sought, which was awaited.

3. We enquired from the learned counsel about the amount of revenue involved and were told that it was 2.8 million rupees, whereas on the petition court-fee of 250 rupees was payable. We next enquired whether the person responsible for the belated filing was proceeded against and were informed that this was not done.

4. Surprisingly, the petitioners elected to jeopardise a claim of 2.8 million rupees merely to save court-fee of 250 rupees. If it was subsequently decided against the filing of the petition it could have been withdrawn. The petitioners lost sight of the larger goal by jeopardising 2.8 million rupees to save 250 rupees.

5. If decisions are assailed they should be done within the prescribed period, and it should not be assumed that delay would be condoned when there is no valid reason to condone the same, as in the instant case. Therefore, the said application is dismissed and, consequently, the petition for leave to appeal is also dismissed.

6. A copy of this order be sent to the Chairman, Federal Board of Revenue.

Judge

Judge

Islamabad  
06.02.2023  
(Farrukh)

Approved for Reporting