

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Spl. Customs Reference Applications 11 & 12 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection 25.
- 2. For hearing of Main Case.
- 3. For orders on CMA No.34/2024.

27.11.2025

Mr. Faheem Raza Khuhro, advocate for the applicant.

Rana Sakhwakat Ali, advocate files power on behalf of the respondent in both captioned reference applications, respectively, which are taken on record.

It is jointly stated that these references are squarely covered by an earlier order dated 03.10.2025 passed in SCRA's 1899 & 1900 of 2023, which is reproduced below:

"03.10.2025

Mr. Muhammad Siddique advocate holds brief for Sardar Zafar Hussain, advocate for the applicant

Rana Sakhawat Ali advocate files vakalatnama on behalf of respondent which is taken on record.

On the last date following order was passed :

"Per learned counsel the controversy herein is essentially covered by the Division Bench judgment of this court passed on 04.07.2024 in Special Customs Reference Application 1926 of 2023 and other connected matters.

Issue notice to the respondent for 03.10.2025. Office is instructed to place copy of this order in connected matter"

Learned counsel for applicant relies on paragraph 11 of Division Bench judgment of this court passed on 04.07.2024 in Special Customs Reference Application 1926 of 2023 and other connected matters, which reads as follows:

11. In view of hereinabove facts and circumstances, the impugned judgment of the Tribunal cannot be sustained in its entirety and the matter has to be remanded to the concerned Collectorate for passing of appropriate assessment orders under Section 25 of the Act. The questions proposed on behalf of the Applicant Department need to be rephrased in the following manner: -

i. Whether in the facts and circumstances of the case, the Tribunal was justified in holding that Director Valuation had failed to follow the sequential methods of Valuation under Section 25 of the Act while

determining values of the goods in question under Section 25(7) read with Section 25(9) of the Act?

ii. Whether in the facts and circumstances of the case, the exercise carried out by the Director Valuation while determining the values under Section 25(7) read with Section 25(9) of the Act was in accordance with law?

iii. Whether in the facts and circumstances of the case, the Tribunal was justified in accepting the declared values of the Respondents as true Transactional values under Section 25(1) of the Act?

Today, it is jointly requested that these reference applications be disposed of for the same reasons and upon the same terms as the binding judgment cited supra. Copy whereof has been placed on record. Order accordingly. Office is instructed to place copy of this order in connected matter.

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.”

Learned counsel seek that these references may be disposed of on the same reasons and upon the same terms as referred above. Order accordingly.

A copy of this decision may also 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. Office to place a copy hereof in the connected matter.

Judge

Judge