

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 124 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of main case.
- 2. For orders on CMA No.624/2020.

**17.11.2025**

Sardar Zafar Hussain, advocate files power on behalf of the applicant, same is taken on record. Per learned counsel the questions of law framed herein were decided against the applicant department by virtue of judgment of this court reported as *2024 PTD 754*. The relevant part whereof is reproduced as follows:

“We have heard all the learned Counsel as well as the officer present in Court and perused the record. At the very outset, we have confronted the Assistant Collector present in Court to refer to or cite, as to any authority or powers vested in his office or for that matter the Collector concerned or the competent authority, to fix or determine the values of goods in question; and then circulate the same amongst its sub-ordinate officers, and to this no satisfactory response has been given. It may be noted that under section 25A of the Customs Act, 1969 (post Finance Act, 2019) it is the Director of Valuation, who can determine the values after following the methods as provided under section 25 *ibid* and notify the same and against this determination, an aggrieved person can approach the Director General for its revision under section 25D of the Act. Presently, the Collector of Customs can only make a reference to the Director Valuation for determination of Value(s) in terms of Section 25A of the Act, and nothing beyond that. In the instant matter, as informed, apparently a reference has already been made. Insofar as the impugned assessment alert is concerned, it is not a Valuation Ruling; but is an advice at the most, which per settled law has no binding force; nor the Collector has any jurisdiction to do so. Moreover, and without prejudice, it is also settled proposition of law that a Valuation Advice (and not a Valuation Ruling) is nothing but an advice which has no binding effect, whereas, it is not to be taken as a conclusive evidence while making assessment of goods<sup>1</sup>; and reliance upon the valuation advice simpliciter is not a valid basis of assessment of the value of imported goods within the framework of section 25 of the Act<sup>2</sup>. If it had been a case of exercising powers in terms of section 25A, which admittedly is not, the Respondents may have had a case, but since in this case, a Valuation Ruling is yet to be issued in terms of section 25A of the Act, at best the assessment can only be made in terms of Section 25 of the Act, and not otherwise; either by way of an assessment alert or in any other manner.”

Counsel states that for the reasons so stated in the judgment *supra*, this reference application may be dismissed, subject to right of appeal of applicant department. 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.

Judge

Judge

Khuhro/PS