

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

SCRA 757 of 2023
SCRA 758 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objections No.14 & 25.
2. For orders on CMA No.512/2023.
3. For hearing of main case.
4. For orders on CMA No.513/2023.

17.02.2026

Mr. Muhammad Abbas, advocate for the applicant.

These matters are pending since 2023 without any progress. Diary demonstrates that the applicant has made no effort to get the matter listed for the last three years. The operative part of the impugned judgment reads as follows:

“5. Heard arguments from both the sides and examined the case record. The appellant contended that the Directorate of Intelligence and Investigation does not have powers under section 25 or 25A of the Customs Act, 1969. We agree with this contention but the said Directorate has neither assessed value under section 25 nor issued a Valuation Ruling under 225A ibid. Therefore, detection by the Directorate does not fall under section 25 or 225A ibid. The respondent pleaded that classification of “Quaker Quick Cooking Oats” has been decided by the Classification Committee and the Classification Ruling has been circulated vide Public Notice No.06/2017(A), dated 17.04.2017. Furthermore, the WCO Explanatory Notes to heading 1104 specify the instant goods to be classifiable under heading 11.04. We are of the view that the adjudicating authority vide Order-in-Original No.880 of 2021-22 has rightly pointed out that M/s. Pepsi-Cola International (Pvt.) Ltd. did not appeal against the said classification decision in all these five years and it was only after a case was instituted against them by the department that they applied for revision of classification ruling. Accordingly, no interference to such classification opinion, as recorded by the Classification Committee is required. As regards the applicability of Valuation Ruling No.8182016 for Quaker brand Oats meals, we are of the view that serial No.11 of the said VR is relevant and applicable in the instant case because “Quaker Oat Meal” come under the definition of Cereal Foods. It is pointed out that the contention of the appellant in para (u) of Grounds that interpretation has not been made in accordance with Ejusdem Generis and this rule of interpretation is to be followed has been rebutted by the respondent during hearing on the basis of para 02 of the subject ruling that uses the words “cereal foods” and all Serial Nos. from 1 to 11 given in the Valuation Ruling mention the same, hence, there is no violation of this rule. The respondent reiterated that the subject Valuation Ruling is for the same kind of cereal foods. We agree with this contention of the respondent especially when the goods have been classified in 1104 by the Classification Committee.

06. In view of the above, the impugned Order-in-Original is upheld and the instant appeals are rejected.

07. Judgment passed and announced accordingly."

Learned counsel has made no effort to displace or distinguish the observations and / or that the conclusion could not be rested on the rationale relied upon. Learned counsel remains unable to articulate any question of law meriting in reference jurisdiction, therefore, reference applications are dismissed in limine.

A copy of this decision 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. Office is instructed to place copy hereof in the connected file.

Judge

Judge

Khuhro/PS