

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No.970 of 2023

Date	Order with Signature of Judge
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Hearing of case (priority)

1. For order on office objection
2. For hearing of main case
3. For hearing of CMA No.1396/2023

27.02.2026

Mr. Irfan Mir Halepota, Advocate for the applicants

The learned counsel has proposed the following questions of law for determination:

- “A. Whether the learned Appellate Tribunal committed a legal error or misapplied the law when it set aside the Order-in-Revision No. 238/2016 dated 19.08.2016 and Valuation Ruling No. 848/2016 dated 06.05.2016, in particular Sections 25A (1) & (4) and 25D of the Customs Act, 1969 read with pertinent Rules and Notifications issued for determination of Customs value.
- B. Whether the learned Appellate Tribunal erroneously construed the law and facts while setting aside the impugned Order-in-Revision No. 238/2016 dated 19.08.2016 and Valuation Ruling No. 848/2016 dated 06.05.2016 and failed to appreciate that vide impugned Order-in-Revisions the Director General in exercise of powers conferred under Section 25D of the Customs Act, 1969 read with SRO 495(1)/2007 dated 09.06.2007, being a specialized revision forum, rightly upheld the Customs values of "Toothpaste and Shaving Foam/Gel" of different brands issued vide Valuation Ruling No. 848/2016 dated 06.05.2016 and thereby confirming that Customs values have been determined on reasonable and sound basis after giving fair opportunity to the stakeholders apparent from perusal of record and proceedings of the Revision forum?
- C. Whether under the facts and circumstances of the case the learned Appellate Tribunal erred in law while passing impugned order and completely misconstrue Section 25D of the Customs Act, 1969 read with SRO 495(1)/2007 dated 09.06.2007, whereby the Director General being special forum and having technical expertise has power under Section 2510 of Custom Act, 1969 for purpose of upholding the valuation ruling?
- D. Whether the learned Customs Appellate Tribunal erred in law and misjudged that the impugned Order-in-Revision, whereby the Director General Customs Valuation has upheld the Customs values determined by the Director Customs Valuation vide Valuation Ruling No. 848/2016 dated 06.05.2016, was well within four corners of law in particular with powers conferred under Section 25D of the Customs Act 1969 read with SRO 495(1) 2007 dated 09.06.2007?
- E. Whether the learned Appellate Tribunal misapprehend the Section 25 and 25A of the Customs Act, 1969 and failed to appreciate that the Valuation Ruling No. 848/2016 dated 06.05.2016 was issued, strictly in accordance with law by following proper method and after considering the inputs provided by the stakeholders including importers and trade bodies along with analyzing clearance data, market information and international prices during the meeting held on 25.04.2016?
- F. Whether is it possible for the learned Appellate Tribunal to force an interpretation in favor of a certain person by selectively interpreting the

decisions of judicial bodies, failing to study the relevant record, and ignoring its most important portions?”

Notwithstanding the foregoing, learned counsel states that the direction to accept declared value was unmerited and even otherwise contrary to settled law. Learned counsel states that this matter is pending for the last three years and the respondent has consistently avoided adjudication. He states that pursuant to order of substituted service, notice has been effected on the respondents through publication.

Learned counsel states that under identical circumstances, orders have been passed including order dated 17.10.2025 passed in SCRA Nos.930 and 931 of 2023. He states that it would be just and proper for this reference to be disposed of for the same reasons and on the same terms. Order accordingly.

A copy of this decision may also be sent under the seal of this Court and signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969.

JUDGE

JUDGE

Asif