

## IN THE HIGH COURT OF SINDH AT KARACHI

### Special Customs Reference Application No.1258 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 CMA No.4703/2023
3. For hearing of main case
4. For hearing of CMA No.4704/2023

**03.03.2026**

Mr. Shah Nawaz M. Saheto, Advocate for the applicant

The following questions are proposed for determination:

- “1) Whether in the light of facts and circumstances of the case the Learned Appellate Tribunal erred in the law and facts to ignore that the Collectorate has assessed the goods in the light of lab report of PCSIR which vide its lab report has categorically reported that the imported goods are soya sauce and not the soya syrup. On examination of the goods reconfirmed that the description as Soya Sauce, which proved that the respondent has deliberately mis-declared the description by showing them as Soya Syrup?
- 2) Whether in the light of facts and circumstances of the case the Learned Appellate Tribunal erred in the law and facts to ignore that the respondent has tried to give ambiguous description and PCT to avoid application of valuation ruling, beside application of 50% Regulatory Duty and as such has violated the provisions of Section 16, 17, 25, 25A, 32(1), 32(2) & 79(1) of the Customs Act?
- 3) Whether the learned Appellate Tribunal has ignored that it is the responsibility of importer / respondent to file true declaration including description, PCT classification, value of the goods under section 79(1) of the Customs Act, 1969. The value was also declared grossly under invoice as US\$ 0.50/KG instead of US\$ 1.95/KG applicable as per the valuation ruling No. 1366/2019 dated 30-04-2019?
- 4) Whether in the light of facts and circumstances of the case the Learned Appellate Tribunal erred in the law and facts to ignore that the respondent has mis-declared the PCT heading 2106.9020, whereas, the actually PCT heading is 2103.9000 CD@ 20%, ST@17%, AST 3% RD@ 50%, IT @ 5.5%, ACD@ 6%. As well as the description of the goods as soya syrup instead of actual description of soya sauce?
- 5) Whether the learned Appellate Tribunal has erred in law, not to Consider the order passed by the Honourable Supreme Court of Pakistan in the case of Collector of Sales Tax & Central Excise, Lahore v/s. Zamindara paper & Board Mills, etc. (PTCL 2007 CL 260) & Supreme Court's order dated 10-11-2003, in the case of Sadruddin Alladin v/s. Collector of Customs in Civil petition No.775-k/2003, wherein it was held that merit of the case cannot be scrapped on sheer technicalities?”

Learned counsel places courier receipt on record to demonstrate that service has been effected. Learned counsel states that identical matters have been disposed of vide earlier orders of this Court inclusive of vide order dated 27.11.2024 in SCRA Nos.1117 and 1118 of 2023. Copy of the order has been

placed on record. Learned counsel seeks that it may 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