

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
SCRA 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89,
90, 91, 92, 93, 94, 95, 96, 97 & 98 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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For hearing of main case

18.08.2026

Mr. Raja Ansari, advocate for the applicant

Sardar Zafar Hussain, advocate files vakalatnamas on behalf of respondent in SCRA 76 to 92 & 94 to 98 of 2026, all vakalatnamas are taken on record, whereas, Mr. Aamir Ali Shaikh advocate undertakes to file vakalatnama on behalf of respondent in SCRA 72 to 75 of 2026.

Learned counsel for the applicant had proposed following question of law for determination in this reference.

Whether, in the facts and circumstances of the case, assessment of the applicant's goods under section 80, on the basis of Valuation Ruling No. 1668/2022 which had already been set aside by the competent authority, is lawful and justified under section 25A(2) of the Customs Act, 1969?

Sardar Zafar Hussain advocate places on record the order dated 17.01.2025 passed in SCRA No.1323 of 2023 and connected matters, which reads as follows

- 1) Granted.
- 2) To be satisfied before the next date.
- 3) Granted subject to all exceptions.
- 4& 5): Notice to the Respondent on the proposed Questions for a date to be fixed by the office. Till then, the operation of the impugned Judgment dated 15.04.2023 passed in Custom Appeal No K-2317 /2022, K-2318 / 2022, K-2321 / 2022, dated: 09.09.2023 passed in Custom Appeal: No K-2320 / 2022 and dated 28.10.2023 passed in Custom Appeal No K-2319 / 2022 shall remain suspended.

To come up along with SCRA No. 78 of 2024 and other connected matters on the next date.”

It is demonstrated clearly from the record that the judgment relied upon by the applicant stood sustained by the High Court much prior in time than rendering of the impugned judgment. Learned counsel for respondent states that under such circumstances no infirmity appears insofar as impugned judgment is concerned, therefore, the question be answered in favour of respondent department and against the applicant. Learned counsel for the applicant articulates no cavil in such regard. Order accordingly. These references stand disposed off.

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(10) of the Customs Act, 1969. Office is instructed to place copy of this order in connected matters.

Judge

Judge