

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 430 & 434 of 2018

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For order on office objection No.20
2. For orders on CMA No.3655/2018
3. For hearing of main case
4. For orders on CMA No.3656/2018

04.05.2026

Sardar Zafar Hussain, advocate for the applicant

Per learned counsel identical references have been disposed of by earlier Division Bench of this court including order dated 25.08.2025 passed in SCRA 113 of 2016, which reads as follows:

“1) Granted subject to all exceptions.

2 & 3) Through this Reference Application, the Applicant has impugned Order dated 02.12.2015 passed in Customs Appeal No. K-1732/2014 by the Customs Appellate Tribunal, Karachi proposing various Questions of law; however, on perusal of the record, it appears that only one Question is relevant and arising out of the impugned order which reads as under:-

“iii) Whether on facts & circumstances of the case the learned Appellate Tribunal has erred in law not to consider that under the provision of Section 80 of the Act, the assessing officer has the power to reassess the goods even after clearance from their charge, secondly, the provision of Section 195 of the Act, have no overriding effect on Section 32 of the Act?”

Heard learned Counsel for the Applicant and perused the record. It appears that Respondent had imported a consignment of Hot Rolled Alloy Steel Round Bars, Grade 20MC5 having Size in mm, dia x length 130 x 6000mm and claimed classification of the goods under PCT heading 7228.3090 which was chargeable to custom duty @ 5%, sales tax @ 17% and withholding tax @ 5%. Thereafter, the Respondent department without issuing any Show Cause Notice or opportunity of hearing on their own re-assessed the goods declaration after clearance of the goods and sent a message to the Respondent for payment of the alleged amount levy of customs duty and taxes. The Tribunal has given its findings as to jurisdiction of the Applicant department and has been pleased to hold that the Applicant department had no jurisdiction to invoke Section 80(3) of the Customs Act, 1969 once goods had been released and out of charge. We see no reason to interfere with such findings as the law is clear and settled to that effect. Reliance may be placed on Messrs Harris Silicones and Glass (pvt.) Ltd. V. Federation of Pakistan (2022 P T D 1163).

In view of the above, the proposed Question is answered against the Applicant and in favour of the Respondent and consequently, this Reference Application is dismissed along with pending applications.

Let copy of this order be sent to Appellate Tribunal Customs in terms of sub-section (5) of Section 196 of Customs Act, 1969”

He seeks that these reference applications may also be disposed of for the same reasons and upon the same terms as aforesaid. 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

Amjad