

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

SCRA 87 of 2025

---

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
------	----------------------------------

---

1. For orders on CMA No.758/2025.
2. For hearing of main case.
3. For orders on CMA No.759/2025.

**05.05.2026**

Mr. Khalid Mahmood Rajpar, advocate for the applicant.

1. Exemption granted subject to all just exceptions.
- 2&3. The impugned order observes as follows:

“11. A comparison of the description declared in the Goods Declaration vis-à-vis found in the examination report shows that there is no difference in the particulars of item No. (2) of the subject imports. Respondent No.2 has changed the description of the subject goods from ‘Air Compressors’ to ‘Screw Air Compressors’, however, no basis for such change has been placed either before adjudicating authority or before the undersigned. The Show-Cause Notice does not provide any justification for such change. Even the adjudicating authority while passing the Impugned Order has failed to appreciate this vital aspect of the case that in the presence of any Examination Report and assessment under section 80 made by the Appraisement Collectorate, how a change in the description of goods was possible without resorting to any concrete evidence in the shape of re-examination of the goods or otherwise? Hence it is evident that the entire case is based on mere presumption that does not warrant the sanction of law in the presence of a valid examination report and that too conducted by the Customs department.

12. Once it is concluded that the actual description of goods was ‘Air Compressors Mounted Wheeled Chassis’, therefore, by application of Rule 1 of General Interpretative Rules (GIR) to 1<sup>st</sup> Schedule to the Customs Act, 1969, the subject goods viz. Air Compressors Mounted Wheeled Chassis are appropriately classifiable under PCT heading 8414.4000.”

The findings are ostensibly rested on appreciation of evidence and the conclusion seems to be reasonable consequence. No argument is articulated before us to displace or distinguish the same. The question of law proposed / articulated seek to re-agitate the evidential aspect, which could not be demonstrated to be amenable for adjudication in reference jurisdiction. Since no question of law is arising here from, therefore, the reference application is 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.

Judge

Judge