

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
Special Custom Reference Application No.266 of 2013

DATE:	ORDER WITH SIGNATURE(S) OF JUDGE(S).
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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.1596/2023

29.09.2026

Ms. Masooda Siraj, advocate for Applicant

Learned counsel presses the following question of law for determination:-

Whether the tribunal was justified in law to direct that the declared value be accepted as the payable value in disregard of section 25 of the Customs Act.

This matter has remained pending since 2013 and pursuant to orders of this court for substituted service, the same has been effected and the relevant excerpt of newspaper is available on file.

Learned counsel states that the matter has been dealt with by earlier Benches of this Court included vide Order dated 17.10.2025 in SCRA 930 of 2023.

In view whereof, learned counsel seeks that it would be advantageous that question be answered in favour of the applicant department and impugned judgment be set aside and the matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law. Order accordingly.

A copy of this decision may be sent under seal of this Court and the signature of the Registration to the learned Customs Appellate Tribunal, as required per section 196(10) of the Customs Act, 1969.

Judge

Judge