

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI.
C.P No. D-6810 of 2026

Dated	Order with signature of Judge.
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Fresh case

1. For order on CMA No.27157/2026
2. For order on CMA No.27158/2026
3. For order on CMA No.27159/2026
4. For hearing of main case

19.10.2026.

Mr. Ovais Ali Shah, Advocate for the Petitioner

1. Granted.

2. Granted subject to all just exceptions

3-4. The Petitioner purports to be aggrieved by the alleged failure of the Respondents to afford him an effective opportunity of hearing and consider documentary evidence, information and submissions said to be relevant for determining the customs values of certain cosmetic items.

As it transpires, the case of the Petitioner is predicated on the Judgment dated 12.10.2026 passed by the learned Customs Appellate Tribunal, Bench-III, Karachi, in Customs Appeal No. K-1147/2026, the operative part of which reads as under:-

“20. In view of the above legal and factual position, it is held that the impugned Order-in-Revision No. 40/2026 dated 27.08.2026, together with Valuation Ruling No. 2094/2026 dated 24.06.2026, as modified by the aforesaid Order-in-Revision are hereby set aside. The Director, Customs (Valuation), Karachi is directed to undertake a fresh exercise in terms-of Section 25A of the Customs Act, 1969 by recourse to the valuation methodology elaborated in Section 25 of the Act and refix Customs values of impugned goods covered under the aforesaid Ruling after affording opportunity of hearing to the stakeholders. The Clearance Collectorates/ Formations shall assess goods under the parameters of Section 25 till issuance of the new Valuation Ruling afresh under Section 25A of the Customs Act, 1969. Appeal is allowed and disposed of in above terms”.

Per the Petitioner, albeit the Respondent No. 3 being legally bound to comply with the judgment and follow the the express directions set out therein, the Petitioner apprehends that the Respondents are proceeding towards the finalization and issuance of a fresh Valuation Ruling without providing the Petitioner the opportunity of hearing specifically mandated, with it being averred that any exercise undertaken in disregard of the said direction would be unlawful and without legal justification. Under such circumstances, the Petitioner essentially seeks that directions be issued to the Respondents to act in accordance/ compliance with the directions as set out in the aforesaid judgment,

Having considered that matter, we are of the view that the Petition is misconceived, as this Court is not the relevant forum for implementation of the order/judgments of Tribunal. Even otherwise, if any exercise is being carried out in pursuance of the Judgment of the Tribunal without complying with the procedure prescribed therein, the Petitioner may approach the concerned forum so as to impugn the outcome on that score at the relevant point and time in accordance with law. That being said, the Petition stands dismissed accordingly.

JUDGE

JUDGE