# ORDER SHEET
# IN THE HIGH COURT OF SINDH, KARACHI

C. P. No. D-6630 of 2026

| Date | Order with signature of Judge |
|---|---|

FRESH CASE.

1. For orders on CMA No.26893/2026.
2. For orders on CMA No.26438/2026.
3. For orders on CMA No.26439/2026.
4. For hearing of main case.

16.10.2026.

Mr. Aqeel Ahmed Khan, Advocate for the Petitioner.

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1. Granted.

2-4. The Petitioner essentially seeks to impugn the final assessment made by the Respondents of the goods covered under GD No.KAPS-HC-81 dated 01.07.2026.

On query posed to Counsel for the Petitioner as to whether the final assessment ought not to be challenged through an appeal under the relevant provisions of the Customs Act and Rules framed thereunder, he acknowledged that such course was available to the Petitioner, but nonetheless sought to rely on the Order/Judgment rendered by the learned Division Bench of this Court on 14.09.2026 in C. P. No. D-2724/2026 and on 10.11.2025 in C. P. No. D-5148/2025 and connected Petitions, so as to point out that Assessment Orders had been set aside in those matters as being in contravention of Section 25A of the Customs Act.

Having considered the matter, we are of the view that the cited Orders/Judgment turn on the distinct facts underpinning those Petitions, inasmuch as it is apparent therefrom that the petitioners in

those matters had essentially impugned certain letters issued by the functionaries of the Customs Department expanding the scope of a Valuation Ruling rather than impugning the assessment itself.

Under the given circumstances, the Petition is found to be misconceived and stands dismissed accordingly, leaving the Petitioner at liberty to avail his remedy before the appropriate forum in accordance with law.

JUDGE

JUDGE

MUBASHIR