ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
C. P. No. D-7191 of 2026

Date	Order with signature of Judge

FRESH CASE.

1. For orders on Misc. No.28673/2026.
2. For orders on Misc. No.28674/2026.
3. For hearing of main case.

30.10.2026.

Mr. Shahab Imam, Advocate for the Petitioner.

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1. Granted.

2&3. The Petitioner has invoked the jurisdiction of this Court under Article 199 of the Constitution, praying that this Court be pleased to:-

1. Declare that the failure of the Respondents to decide the Petitioner's Refund Claim Applications all dated 07.07.2026 within the mandatory period of 120 days prescribed under Section 33 (3A) of the Customs Act, 1969, is illegal, arbitrary and in violation of the mandatory statutory duty imposed upon them.

2. Direct the Respondents to forthwith decide the Petitioner's pending Refund Claim Applications bearing Nos.REF-20270-07072026, REF-20271-07072026 and REF-20272-07072026.

   Alternatively, direct the Respondents to re-assess the Petitioner's subject Goods Declarations in accordance with the restored Valuation Ruling No.1996/2025 dated 28.03.2025, and to refund the differential amount of duty/taxes paid in excess under the annulled Valuation Ruling No.2074/2026.

As is evident from the Prayer Clause, the statutory timeframe under Section 33 and (3A) of the Customs Act, 1969 has not lapsed, hence no grievance has arisen as yet. Even otherwise, if the Petitioner merely seeks to agitate the point of delay upon lapse of the timeframe, a remedy would lie before the Federal Tax Ombudsman. As such, the Petition is found to be misconceived and stands dismissed accordingly, alongwith pending Miscellaneous Application.

JUDGE

JUDGE

MUBASHIR