ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 443 of 2022
SCRA 444 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For orders on office objection.
2. For hearing of CMA No.2355/2022.
3. For hearing of main case.
4. For hearing of CMA No.2356/2022.

02.11.2026

Mr. Irfan Mir Halepota, advocate for the applicant.
Mr. Madan Lal, advocate for the respondent.

While numerous questions of law have been proposed, it is contention of the learned counsel for the applicant that the impugned judgment is prima facie perfunctory in nature as four paragraphs of reproduction leading to final para to an unqualified conclusion. Notwithstanding the foregoing, the impugned judgment has directed that the transactional value be accepted in prima facie contradictory to the settled law which requires Section 25 of the Customs Act 1969 to be followed. Learned counsel states that under such circumstances, it may be just and proper for the impugned judgment be set aside and the matter be remanded to the Appellate Tribunal for adjudication afresh in accordance with law. Learned counsel for the respondent has not displaced the contention raised supra. Plea of applicant's counsel is well reasoned. Order accordingly.

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(10) of the Customs Act, 1969. Office is instructed to place copy hereof in the connected file.

Judge

Judge

Khuhro/PS