

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 2035 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection.
2. For hearing of CMA No.5853/2023.
3. For hearing of main case.
4. For hearing of CMA No.5854/2023.

20.08.2026

Mr. Khalid Mahmood Rajpar, advocate for the applicant.

Following questions had been proposed:

1. Whether the learned Appellate Tribunal in para 5 of the impugned order rightly hold that the appellant has no jurisdiction to initiate proceedings after post clearance and forward contravention for adjudication proceedings as per law and Tribunal relied on 2023 PTD 527?
2. Whether the Appellate Tribunal in para 6 of the impugned order has rightly appreciated that the “Customs Value” determined under 25A(1) ibid for imported goods, whether importer is liable to pay duty and taxes as per notified Valuation Ruling, vz-a-viz PCT?

Learned counsel demonstrates from the impugned judgment that it has been rendered in a perfunctory manner and is devoid of due deliberation and discussion. Learned counsel states that crucial legal aspect of the question under scrutiny were not even deliberated by the Appellate Tribunal and such perfunctory attitude is not befitting the last fact finding forum in the statutory hierarchy. Learned counsel states that the matter is pending for three years and despite service, the respondent chosen to remain unrepresented. He states that it is fit case for the impugned judgment be set aside and the matter be remanded back to the Appellate Tribunal for adjudication afresh in accordance with law. 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.

Judge

Judge