

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA No. 307 of 2018

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1.For hearing of main case
- 2.For hearing of CMA No.2658/2018

31.08.2026

Ms. Masooda Siraj, advocate for applicant.

Learned counsel presses the following question of law for determination:-

- 1. Whether the learned Tribunal was empowered to curtail an exercise of powers in revision contrary to law settled by the Superior Court?
- 2. Whether the learned Tribunal was empowered to direct acceptances of declared value as a consequential relief?

Learned counsel states that insofar as the first question is concerned, the law has been settled by the Supreme Court in a judgment of Al-Amin Ceramics (C.A. No.225/2019) dated 17.10.2025. Insofar as the second question is concerned, learned counsel states that the matter has been dealt with by earlier Benches of this Court included vide Order dated 17.10.2025 in SCRA 930 of 2023.

In view whereof, learned counsel seeks that it would be advantageous that impugned judgment to be set aside and the matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law. Order accordingly.

A copy of this decision may be sent under seal of this Court and the signature of the Registration to the learned Customs Appellate Tribunal, as required per section 196(10) of the Customs Act, 1969.

Judge

Judge