

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA No. 294 of 2017

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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For hearing of main case

02.09.2026

Ms. Masooda Siraj, advocate for applicant.

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

Whether the tribunal was justified in law to direct that the declared value be accepted as the payable value in disregard of section 25 of the Customs Act.

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 question be answered in favour of the applicant department and impugned judgment 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

Amjad