

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 917 of 2017
SCRA 918 of 2017
SCRA 919 of 2017
SCRA 920 of 2017

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection.
2. For orders on CMA No.3872/2017.
3. For hearing of main case.
4. For orders on CMA No.3873/2017.

09.09.2026

Mrs. Masooda Siraj, advocate for the applicant.
Mr. Ghulam Nabi Shar, advocate for the respondent.

Thee references are pending since 2017 and pivot on question as to whether in the particular facts and circumstances a direction could be given to assess the goods on declared value in prima facie derogation of section 25 of the Customs Act, 1969. Learned counsel states that the matter has been dealt with by earlier Benches of this court including vide order dated 17.10.2025 in SCRA 930 of 2023.

In view hereof, learned counsel seeks that in mutatis mutandis application the 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. Counsel for the respondent remains unable to contest the aforesaid. 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 files.

Judge

Judge