ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

SCRA No. 746 of 2015

DATE	ORDER WITH SIGNATURE OF JUDGE

For hearing of main case.

05.11.2026.

Mr. Muhammad Siddiq, advocate holding brief for Sardar Zafar Hussain, advocate for the applicant.

The following question has been pressed for determination before us.

> "Whether on facts and circumstances of the case the Appellate Tribunal erred in law by not considering the legal plane that in the absence of "adjustments", as envisaged in Section 25(2)(f) of the Act no transaction / declared value can be accepted as "Customs Value" in terms of Section 25(1) of the Act?"

Leaned counsel places on record recent judgment dated 24.09.2026 passed by the Supreme Court in the case of *Forte Marketing Services, Lahore* (Civil Petitions Nos. 86-K to 115-K of 2023) and makes specific reference to the last line of paragraph-21 thereof, which reads as follows:

> . . . . . The declared value would first fall for consideration under Section 25(1), and, if the statutory conditions for acceptance of the transaction value are not satisfied, the competent authority would proceed to the other applicable methods in accordance with the statutory scheme.

Learned counsel states that said judgment is squarely binding upon this Bench, therefore, in mutatis mutandis application thereof the question be answered in favor of the applicant department and against the respondent and the matter be remanded to the learned Tribunal to determine in accordance with the law. Order accordingly.

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

Judge

Judge

Ayaz P.S.