ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 115 of 2014

DATE	ORDER WITH SIGNATURE OF JUDGE

1. For hearing of main case.
2. For hearing of CMA No. 3141/17.

06.11.2026.

Sardar Zafar Hussain, advocate for the applicant.
Mr. Muhammad Adeel Awan, advocate for the respondent.

Learned counsel for the respondent adverts to the concluding paragraph-9 of the impugned judgment, which reads as follows:-

> "9. In view of the foregoing discussion, we hold that the impugned Valuation Ruling 439 of 2012 dated 13/03/2012 lacks warrant of law and its issuance does not have any adherence with the statutory requirements and also derogative to specific provisions of section 25 of the Customs Act, 1969, besides being not a speaking order in terms of section 24(A) of General Clauses Act, 1897, hence; is declared without lawful authority, void and set aside accordingly. The impugned order-in-review passed during the hierarchy of the Customs is also infested with patent illegalities which is held to be null and void and accordingly set aside. Under the circumstance, the respondent is directed to assess the goods of the appellant in accordance with the parameters appropriate in a transparent manner and affording an opportunity to the appellant to be heard. The appeal is allowed as no order to cost."

Learned counsel for respondent states that the narrative contained in the aforementioned paragraph is borne from the record and the conclusion drawn is rightly rested thereupon. He further states that the conclusion does not place either party in any disadvantage; therefore, no question of law arises to be determined. Learned counsel for the respondent further states that under such circumstances, it is fit case for dismissal since no questions of law have been demonstrated to arise. Learned counsel for the applicant articulates no cavil to the record. Order accordingly.

A copy of this order 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

Ayaz P.S.