

ORDER SHEET
THE HIGH COURT OF SINDH KARACHI
C.P. No. D – 4729 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
------	----------------------------------

- 1. For hearing of CMA No. 18244 of 2026.
- 2. For hearing of main case.

06-08-2026

Mr. Amjad Hayat, Advocate for the Petitioner.
Ms. Mehreen Ibrahim, D.A.G.

Mr. Asif Ali Sial, Advocate files Vakalatnama on behalf of Respondent No.2, taken on record.

The grievance of the Petitioner is that the Valuation Ruling No. 1908/2024 dated 03.10.2024 is being applied in respect of the subject consignment imported by him. Per learned counsel for the Petitioner, the Valuation Ruling was set-aside by Order-in-Revision No. 64/2024 dated 03.12.2024. However, learned counsel appearing on behalf of the Respondent No.2 invited attention to the subsequent Order-in-Revision No. 64/2025 dated 04.11.2025, whereby the Valuation Ruling was revived and is to hold the field until a fresh Valuation Ruling is issued. Under such circumstances, the grievance of the Petitioner arises by virtue of the subsequent order of 04.11.2025, against which the Petitioner could have filed an appeal before the Tribunal in terms of Section 194-A of the Customs Act, 1969. As regards the prayer for provisional release, whilst the valuation ruling is in the field, the same cannot be countenanced in view of the judgment of the Supreme Court in the case reported as Collector of Customs, Customs House, Lahore and another versus Messrs Wasim Radio Traders, Lahore and others 2023 SCMR 28. In view of the foregoing, the petition stands dismissed, leaving the Petitioner at liberty to otherwise avail his remedy in accordance with law.

JUDGE

JUDGE