

ORDER SHEET  
**IN THE HIGH COURT OF SINDH, KARACHI**  
C. P. NO. D-1143 / 2022 a/w  
C. P. NO. D-4753 & 4981 / 2022

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Date

Order with signature of Judge

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For orders as to maintainability of Petition.

**22.02.2023.**

Mr. Sardar Faisal Zafar, Advocate for Petitioner.  
Mr. Qazi Ayazuddin Qureshi, Assistant Attorney General.  
Mr. Khalid Rajpar, Advocate for Respondnet.  
Mr. Irfan Mir Halepota, Advocate for Respondnet.  
Mr. Sajid Ali, holding brief for  
Ms. Anila Jameel, Advocate for Respondnet.

On the last date of hearing, Petitioner's Counsel was confronted as to how a Valuation Ruling can be directly challenged under Article 199 of the Constitution before this Court, whereas, remedy of review / revision ought to have been availed and Counsel submits that in effect the Petitioner has challenged the vires of proviso to Section 25-A(1) of the Customs Act, 1969 and therefore, this Petition is maintainable. However, on perusal of the prayer clause, it appears that there is no such prayer as to the said proviso being declared ultra vires; rather in essence, a Valuation Ruling has been challenged. It further appears that on the submissions of the Petitioner's Counsel, on the very first date of hearing, the impugned Valuation Ruling has been kept in abeyance which in effect suspends the operation of the said proviso. Such relief cannot be granted as an interim measure in the wake of challenge to vires of law deemed to have been validly legislated unless declared invalid. Reliance may be placed on the cases reported as *Federation of Pakistan v Aitzaz Ahsan (PLD 1989 SC 61)* and *Syed Masroor Ahsan v Ardeshir Cowasjee (PLD 1989 SC 823)*.

In view of such position, ad-interim order passed in all these petitions are hereby modified and such orders stand recalled. Adjourned to a date in office. Office to place copy in connected Petitions.

**J U D G E**

**J U D G E**

Arshad/