

ORDER SHEET
IN THE HIGH COURT OF SINDH KARACHI
S.C.R.A. NO. 532 / 2019 a/w
S.C.R.A. NO. 533, 534, 535, 541, 542, 543, 544, 545 & 546 / 2019

Date Order with signature of Judge

HEARING / PRIORITY.

- 1) For orders on office objection No. 5, 9 & 26.
- 2) For hearing of main case.
- 3) For hearing of CMA No. 2579/2019.

17.08.2023.

Mr. Muhammad Khalil Dogar Advocate for Applicants.
Mr. Amjad Hayat, Advocate for Respondents.

In response to order passed on 29.03.2023 learned Counsel for the Applicant Department has placed on record statement along with Judgment dated 19.03.2018 passed in SCRA No. 161/2017 along with SCRA No. 744/2016¹ and connected matters.

Through present Reference Applications, the Applicant Department has challenged a common Judgment dated 25.03.2019 passed in Custom Appeal No. K-1436 to 1445/2017 by proposing various Questions of Law; however, perusal of the Judgment in question reflects that it has been passed by the learned Tribunal by following its earlier orders in Appeal No. 2260/2016 which was a subject matter in SCRA No. 161/2017. In that SCRA, a learned Division Bench of this Court had formulated four questions of law which reads as under: -

- “1) What is the proper interpretation of ss. 25A and 25D of the Customs Act, 1969, especially with regard to the scope and extent of the latter, and the interaction and relationship between the two provisions?
- 2) Whether a customs value determined in terms of s. 25A can be enhanced by the Director General of Valuation under s. 25D?
- 3) Whether the Director General of Valuation, while considering a petition under s. 25D (or exercising jurisdiction under s. 25A(3)) can determine

¹ Also reported as Director General Valuation v Al Amin Cera (2019 PTD 301)

the customs value of any goods in addition to or other than those for which a valuation ruling has been issued under s. 25A?

- 4) Whether a local manufacturer can ask for a determination and / or enhancement of the customs value of any goods (not itself being the importer of the same) under s. 25A or s. 25D and for this purpose file an application or petition under either section or intervene in any pending proceedings or be made a party thereto, whether as a “stakeholder” or otherwise?”

All the above questions have been answered against the Applicant Department and in favor of the Respondents / Importers. Since, the issue is identical in that the Tribunals impugned order has been passed on the basis of an earlier order which now stands decided by this Court in the above SCRA, therefore, by following the aforesaid Judgment, all these Reference Applications are dismissed by answering the proposed questions against the Applicant Department and in favor of the Respondents. Office is directed to place copy of this order in above connected SCRAs.

Let copy of this order be sent to Customs Appellate Tribunal, Karachi in terms of subsection (5) of Section 196 of the Customs Act, 1969.

J U D G E

J U D G E

Arshad/