

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application 738 of 2023
Special Customs Reference Application 739 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For orders on office objection.
- 2. For hearing of main case.
- 3. For hearing of CMA 482/2023.

03.11.2025

Mr. Faheem Raza Khuhro, advocate for the applicant.
Messrs. Muhammad Younus Rao and Mubashir Aslam Magray,
advocates for respondent.

The learned counsel for the applicant was confronted with respect to the existence of a valid valuation advice; pertinent hereto in order to determine whether it had been issued by the Director of Customs Valuation per Section 25A(i), the Customs Act 1969.

On 10.10.2025, he filed a statement, the memorandum whereof stated that the valuation advice was enclosed. Learned counsel for respondent demonstrated from the annexures to the statement that no valuation advice had in fact been annexed. Learned counsel for respondent further stated that the relevant instrument has been concealed by the applicant as it had not been issued by the Director of Customs Valuation, as required under the law.

The issue raised is serious in nature and *prima facie* goes beyond mere adjudication of reference. It is suggested that calculated efforts have been made to mislead the Court. Under such circumstances it is considered prudent to provide an opportunity of hearing to the applicant / officer concerned prior to taking any further action in such regard. Let the applicant / Collectorate of Customs Enforcement be present on the next date along with written explanation.

To come up on 17.11.2025. Office to place a copy hereof in connected matter.

Judge

Judge