

**ORDER SHEET**  
**THE HIGH COURT OF SINDH KARACHI**

C.P. No. D - 5797 of 2025

<b>DATE</b>	<b>ORDER WITH SIGNATURE OF JUDGE(S)</b>
-------------	---

Priority.

1. For hearing of CMA No.24216 of 2025.
2. For hearing of Main Case.

**09-12-2025**

Mr. Khalid Jawed Khan, Advocate for the Petitioner alongwith M/s. Umer Akhund and Junaid Ahmed, Advocates.

Mr. Faheem Raza, Advocate for the Respondent No.4.

Mr. Khalid Mehmood Rajper, Advocate for Respondent No.5.

Sardar Zafar Hussain, Advocate for the Respondents 6 and 8 alongwith M/s. Nayyar Shafiq, Collector SAPT, Ms. Moona Ifat, Collector (West), Mr. Waheed Anwar Abro, ADC, Mr. Arsalan, AC Law SAPT.

Mr. Tahseen Hyder, Advocate for the Respondent No.7.

Mr. Aqeel Ahmed Khan, Advocate for the Respondent No.9.

Ms. Mehreen Ebrahim, Deputy Attorney General for Pakistan.

\*\*\*\*\*

**Adnan Iqbal Chaudhry J.** - To assess customs duty on two-side coated packaging board [2/S CPB] imported by the Petitioner, the Customs applies Valuation Ruling [VR] No. 2014/2025, dated 22-07-2025, determined under section 25A of the Customs Act, 1969. Grievance of the Petitioner is that same goods imported through the Respondent No.9, the indenter for foreign manufacturers, and supplied to the Petitioner's competitors, are assessed by the Customs on lower declared values, thus discriminating against the Petitioner and making its goods uncompetitive. It is pleaded by the Petitioner that this is done by the Customs purportedly to comply with order dated 28-03-2024 passed by the Customs Appellate Tribunal in favor of Respondent No.9 in Customs Appeal No.K-1439/2023, whereby the Director Valuation was directed to exclude from the purview of VR No. 1716/2022 and 1717/2022 those paperboards, including 2/S CPB, that were imported through the Respondent No.9.

2. Mr. Khalid Javed Khan, learned counsel for the Petitioner submits that said order of the Tribunal has no bearing on the subsequent VR No. 2014/2025, which should be applied uniformly to goods falling within its purview without discriminating between importers. On the other hand, Mr. Aqeel Ahmed Khan, learned counsel for the Respondent No.9 submits that the Tribunal's order dated 28.03.2024 had given valid reasons for excluding goods imported through Respondent No.9 from the purview of erstwhile VRs; that such order was sustained up to the Supreme Court; that even though the goods imported by the Petitioner are not identical to those supplied by Respondent No.9, the Petitioner attempted to use the Tribunal's order to clear its goods at the lower declared value, however, remained unsuccessful, culminating in a audit observation and show-cause notice.

3. Heard learned counsel and perused the record.

4. Apparently, order dated 28-03-2024 passed by the Customs Appellate Tribunal in favor of Respondent No.9 in Customs Appeal No.K-1439/2023, had excluded goods imported through the Respondent No.9 from the purview of VR No. 1716/2022 and 1717/2022, which included goods referred to as '2/S CPB'. Though that order was challenged by the Customs by a Reference to the High Court, same was dismissed as time-barred, and such dismissal was sustained before the Supreme Court. The record does suggest that the Tribunal's order dated 28-03-2024 has been relied upon by importers of 2/S CPB, including the Petitioner and Respondent No.9, to seek assessment on lower declared values notwithstanding VR No. 2014/2025. The Petitioner has now been denied the same assessment any further; its Revision against VR No. 2014/2025 was also dismissed by order dated 20-10-2025; and therefore, the Petitioner now seeks uniform application of VR No. 2014/2025 for a level playing field.

5. After going through the Tribunal's order dated 28-03-2024 in Customs Appeal No.K-1439/2023, it appears that it was passed in

facts where transaction value of the goods was higher than the customs value determined vide VR No. 1716/2022 and 1717/2022. Presently, the facts seem to be the other way around. In any case, those VRs are no longer in field. VR No. 2014/2025 does not by itself exclude any brand of goods from its purview. In such circumstances, there is force in the submission that said VR has to be applied uniformly, and then if any person claims to be adversely affected by it, he may avail remedies available at law. M/s. Sardar Zafar Hussain and Khalid Mehmood Rajper, learned counsel for the Customs (Respondents 5, 6 and 8), have no cavil with that proposition, and assure that the Customs will not discriminate between importers whilst applying VR No. 2014/2025.

6. In view of the foregoing, we dispose of CMA No. 24216/2025 by directing the Respondents 3 to 8 to ensure that VR No. 2014/2025 dated 22-07-2025 is applied uniformly to goods falling within its purview.

**JUDGE**

**JUDGE**

SHABAN\*