

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

SCRA 135 of 2024
SCRA 136 of 2024
SCRA 137 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection No.25.
2. For orders on CMA No.570/2024.
3. For hearing of main case.
4. For orders on CMA No.571/2024.

15.01.2026

Mr. Muzzammil Hussain, advocate for the applicant.

These reference applications are pending since 2024 without any progress. Even notice has not been sought / issued till date. On each previous date, applicant has failed to proceed. Today learned counsel is present and states that the impugned judgments could not be sustained as the evidence has not been appreciated in proper perception. Paragraph 6 of the impugned judgment reads as follows:

“6. Heard arguments of both sides and perused the relevant case record. Admittedly, in the instant case, the appellants declared the description as “Coated Board in reels” and cleared the goods under Green Channel as per their declared value of US\$ 0.69/kg under PCT Heading 4810.9200. The contention of the respondent is that Coated Board was assessable @US\$ 0.94/kg as per Sr. No.1 of Table-B of the Valuation Ruling No. 1534/2021 dated 27.05.2021. It has been noticed that Sr. No.1 of Table-B of the said VR gives the description of goods but also gives specific PCT Heading 8410.1990 and 8410.9900. The appellants’ ground for non-application of the VR is that their declared PCT Heading 4810.9900 is not covered in the subject VR rather the goods of PCT Heading 8410.1990 and 8410.9900 only are covered under the said VR. The respondent pleaded that the issue has been clarified by the Directorate General of Customs Valuation, Karachi, letter No.1051/2021 dated 20.12.2021. We have examined the letter that specifically states that the subject VR is applicable on the impugned goods.”

Learned counsel has been unable to displace or distinguish the rationale cited therein and has also not been able to demonstrate that conclusion could not be rested thereupon. Insofar the denovo appreciation of evidence is concerned, suffice to state that the Appellate Tribunal is the last fact finding forum in the statutory hierarchy and such proceedings are not merited in reference jurisdiction.

Since no question of law arising here from has been articulated before this court, therefore, these reference applications are dismissed in limine.

A copy of this decision may be sent under the seal of this Court and the signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969. Office is instructed to place copy hereof in the connected files.

Judge

Judge

Khuhro/PS