

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

Special Customs Reference Application No. 248 of 2018

DATE	ORDER WITH SIGNATURE OF JUDGE
1. For Orders on office objection No. 5, 6, 17, 21 & 25. 2. For orders on CMA No. 1892/18 (Exemption) 3. For hearing of main case.	

**21.01.2026**

Mr. Muhammad Adeel Awan, advocate for applicant.

This matter is pending since 2018 and despite passage of eight years, notice has not been sought till date. Paragraph-8 of the impugned judgment reads as follows:-

“8. We are not inclined to entertain arguments of the learned Counsel of the Appellant. The study of Valuation Ruling 566/2013 dated 05.07.2013 confirms that the value of \$ 0.41/K.g pertains to Cement Fiber Board and not to Gypsum Board. We find tremendous weight in the reasoning extended by the learned Collector of Customs (Appeals), Karachi as given in the impugned Order-IN-Appeal. The aforesigned Valuation Ruling was in the field when the goods were imported by the Appellant. The Appellant were not aggrieved of the Valuation Ruling that is why they did not file a Revision Application against the said Valuation Ruling before the Director General, Customs Valuation, Karachi in terms of section 25-D of the Customs Act, 1969. As per record, another party namely M/s. PEB Industries (Pvt.) Limited, Islamabad filed such Application whereupon the Director General, Customs Valuation, Karachi directed the Director, Customs Valuation, Karachi to reconsider the matter and issue fresh Valuation Ruling. The ground of remand back was specific as the Applicant/Appellant were not given due right of participation being the relevant stake holder. Furthermore, the Valuation Ruling No. 566/2013 dated 05.07.2013 was not set aside by the Director General, Customs Valuation, Karachi. Therefore, we do not find any force in the argument presented by the learned Counsel of the Appellant.”

We have carefully appraised the reasoning and no case has been set out before us to hold that the conclusions drawn therein could not be rested thereupon. Learned counsel remains unable to articulate any question of law arising therefrom, therefore, this reference is dismissed in *limine*.

A copy of this order 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.

Judge

Judge