

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

Special Customs Reference Application No. 887 of 2017

DATE	ORDER WITH SIGNATURE OF JUDGE
	<ol style="list-style-type: none"><li>1. For orders on Office Objection No. 20.</li><li>2. For orders on CMA No. 3686/17 (Exemption)</li><li>3. For hearing of main case.</li><li>4. For orders on CMA No. 3687/17 (stay)</li></ol>

**21.01.2026.**

Ms. Masooda Siraj, advocate for applicant.

Paragraph-7 of the impugned judgment reads as follows:-

“7. In view of above, I set aside the impugned Assessment Order as well as the Order-in-Appeal being void as these are based on a letter of the Director General, Customs Valuation which by itself is void, having no legal sanctity at all. The Appeal is allowed on its merits.

This reference is pending since 2017 without any progress. Even notice has not been sought / issued till date. On 14.09.2020, following order was passed:-

“Mrs. Masooda Siraj, Advocate for the applicant.

Learned counsel for the applicant request for time to prepare the case. On her request, adjourned.”

Today, once again learned counsel remain unable to assist, therefore, in view of judgment of *C/I vs. Rafeh Limited* reported as *PLD 2020 SC 518*, this reference is dismissed for non-prosecution.

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