

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

SCRA 1906 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
1. For orders on CMA No.5385/2023. 2. For hearing of main case.	

**27.01.2026**

Mr. Aqeel Ahmed, advocate for the applicant.

On 20.01.2026, following order was passed:

**“20.01.2026”**

Mr. Aqeel Ahmed, advocate for applicant.

The observations in paragraphs 6 & 7 of the impugned judgment reads as follows:

“6. Arguments heard from both the sides and examined the case record. The appellant mainly contended that the invoices have not been got verified from the supplier abroad, and the Sales Tax records produced by him have also not been given due consideration during adjudication proceedings. The respondent on the other hand argued that the shipping company / agent provided the original invoices submitted at the part of loading and the commercial councilor of Pakistan in UAE provided copies of relevant export GDs and invoice showing CIF value as US \$ 1800 of the said equipment. Hence, it was sufficient evidence and there was no need to contact the supplier. He further pleaded that Sales Tax record provided by the appellant has no bearing on the valuation at import stage.

7. We are of the view that the respondent is in possession of irrefutable and sufficient evidence obtained from two different sources, therefore, the charge of mis-declaration of value by submitting fake invoices stands established. Accordingly, the charges leveled in the SCN stand established and the impugned Order-in-Original is upheld and the instant appeal is dismissed.”

Learned counsel remains unable to articulate any question of law arising herefrom. At his request, to come up on 27.01.2026.”

Even today learned counsel remains unable to articulate any question of law arising here from. In view hereof, reference application is 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.

Judge

Judge