

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Appln Nos.951 to 956 of 2023

Date	Order with Signature of Judge
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Hearing of case (Priority)

1. For order on office objection.
2. For hearing of main case.
3. For order on CMA No.1358/2023.

**27.01.2026**

Mr. Irfan Mir Halepota, Advocate for the applicant.

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Learned counsel had proposed the following questions of law:

- “A. Whether the learned Appellate Tribunal committed a legal error or misapplied the law when it set aside the Order-in-Revision No. 34/2020 dated 23-10-2020 and Valuation Ruling No.1456/2020 dated 13-07-2020, in particular Sections 25A (1) & (4) and 2510 of the Customs Act, 1969 read with pertinent Rules and Notifications issued for determination of Customs value.
- B. Whether the learned Appellate Tribunal erroneously construed the law and facts while setting aside the impugned Order-in-Revision No. 34/2020 dated 23-10-2020 and Valuation. Ruling No. 1456/2020 dated 13-07-2020 and failed to appreciate that vide impugned Order-in-Revision the Director General in exercise of powers conferred under Section 25D of the Customs Act, 1969 read with SRO 495(1)/2007 dated 09.06.2007, being a specialized revision forum. rightly upheld the Customs values of "Body Spray, Personal Deodorants, Anti-Perspirant, Body Deoderants, Roll-on & Deo-Stick" of different brands issued vide Valuation Ruling No. 1456/2020 dated 13-07-2020 and thereby confirming that Customs values have been determined on reasonable and sound basis after giving fair opportunity to the stakeholders apparent from perusal of record and proceedings of the Revision forum.
- C. Whether under the facts and circumstances of the case the learned Appellate Tribunal erred in law while passing impugned order and completely misconstrued Section 25D of the Customs Act. 1969 read with SRO 495(1)/2007 dated 09.06.2007, whereby the Director General being special forum and having technical expertise has power under Section 25D of Custom Act, 1969 for purpose of upholding the valuation ruling?
- D. Whether the learned Customs Appellate Tribunal erred in law and misjudged that the impugned Order-in-Revision, whereby the Director General Customs Valuation has upheld the Customs values determined by the Director Customs Valuation vide Valuation Ruling No. 1456/2020 dated 13-07-2020, was well within four comers of law in particular with powers conferred under Section 25D of the Customs Act 1969 read with SRO 495(1) 2007 dated 09.06.2007?

- E. Whether the learned Appellate Tribunal misapprehend the Section 25 and 25A of the Customs Act, 1969 and failed to appreciate that the Valuation Ruling No. 1456 2020 dated 13-07-2020 was issued, strictly in accordance with law by following proper method and after considering the inputs provided by the stakeholders including importers and trade bodies along with analyzing clearance data, market information and international prices during the meetings held on 28-01-2020 & 04-03-2020?
- F. Whether is it possible for the learned Appellate Tribunal to force an interpretation in favor of a certain person by selectively interpreting the decisions of judicial bodies, failing to study the relevant record, and ignoring its most important portions?"

Notwithstanding the foregoing, it was argued that multiple appeals have been decided vide a common order without appreciating independent deliberations and findings of each case. Learned counsel further states that reliance has been placed on judgment of High Court. however, the ratio thereof is inconsistent with conclusion arrived by the Appellate Tribunal. He states that same is not befitting the last fact-finding forum in the statutory hierarchy. Learned counsel demonstrates that pursuant to orders of substituted service, service has been effected through publication. He states that the relevant newspaper extracts etc. are also on record.

Per learned counsel the impugned judgment is without any independent discussion or deliberation on the facts and circumstances of the case. Learned counsel demonstrates that the impugned judgment comprises solely of reproduction culminating in dissonant conclusion. Learned counsel submits that impugned judgment has been rendered in a perfunctory manner and the same could not be termed as a speaking order.

The Appellate Tribunal is the last fact finding forum in the statutory hierarchy, therefore, it is incumbent upon the same to render independent deliberations and findings on each issue. The manner in which the appeals in general are to be addressed to be emphasized by the Supreme Court in judgments reported as 2019 SCMR 1726. This High Court has consistently maintained that the Appellate Tribunal is required to possess independent reasons and findings and in the absence thereof a perfunctory order could not be sustained. Reliance is placed on judgment dated 02.10.2024 in SCRA 1113 of 2023 and judgment dated 27.08.2024 in SCRA 757 of 2015. Earlier Division Bench judgment has also maintained that if the impugned order is discrepant in the manner as aforesaid even grant to remand the matter for adjudication afresh. Reliance is placed on judgment dated 10.12.2024 in ITRA 342 of 2024.

We are of the considered view that the impugned judgment could not be treated to be a speaking order prima facie devoid of relevant discussion and deliberation. In view hereof, the impugned judgment is hereby set aside and the matter is remanded back to the Appellate Tribunal for adjudication afresh.

Office to place a copy of this order in all above connected references.

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

Asif