

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 2061 of 2023
SCRA 2062 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of main case.
- 2. For hearing of CMA No.656/2023.

06.08.2026

Mr. Muhammad Khalil Dogar, advocate for the applicant.
Mr. Hamza Yousuf, advocate for the respondent.

The crucial aspect of these references is that the learned Appellate Tribunal has set aside the order under appeal, however, has directed that the transactional value as per declaration to be accepted. Learned counsel for the applicant states that the same is impermissible under the law and in such regard places reliance on judgment of a Division Bench of this court dated 17.10.2025 passed in SCRA 930 of 2023 and connected matter.

Learned counsel for the respondent articulates no cavil to the aforesaid. Counsel place reliance on judgment of this court dated 04.07.2024 passed in SCRA 1926 of 2023, which reads as follows:

- “11. In view of hereinabove facts and circumstances, the impugned judgment of the Tribunal cannot be sustained in its entirety and the matter has to be remanded to the concerned Collectorate for passing of appropriate assessment orders under Section 25 of the Act. The questions proposed on behalf of the Applicant Department need to be rephrased in the following manner:
- i. Whether in the facts and circumstances of the case, the Tribunal was justified in holding that Director Valuation had failed to follow the sequential methods of Valuation under Section 25 of the Act while determining values of the goods in question under Section 25(7) read with Section 25(9) of the Act?
 - ii. Whether in the facts and circumstances of the case, the exercise carried out by the Director Valuation while determining the values under Section 25(7) read with Section 25(9) of the Act was in accordance with law?
 - iii. Whether in the facts and circumstances of the case, the Tribunal was justified in accepting the declared values of the Respondents as true Transactional values under Section 25(1) of the Act?
12. Questions Nos.1 & 3 as above are answered in negative; in favour of the Applicant, and against the Respondents, whereas, Question No.2 is also answered in negative; against the Applicant and in favor of the Respondents. All Reference Applications are partly allowed / disposed of to

the extent of Questions Nos.1 & 3 and all matters stand remanded as above to the concerned Collectorates. Let a copy of this order be sent to the Customs Appellate Tribunal in terms of sub-section (5) of Section 196 of the Customs Act, 1969. Office to place a copy of this order in the connected Reference Applications.”

Counsel jointly place reliance on paragraphs 11 and 12 of the aforesaid judgment and state that these reference applications may also be disposed of upon the same terms. Order accordingly. SCRAs stand disposed of.

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 file.

Judge

Judge