

ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

SCRA No. 29 of 2018.

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of main case.
- 2. For hearing of CMA No. 280 of 2018

06.10.2026

Mr. Khalid Mehmood Rajpar, advocate for the applicant.

Following question proposed for determination:

“Whether the learned Tribunal erred in law in declaring Valuation Ruling No. 1098/2017 dated 20.03.2017 and Order-in-Revision No. 356/2017 dated 08.06.2017 without lawful authority and void ab initio, without addressing the statutory power under Sections 25A and 25D of the Customs Act, 1969 and whether the importers declared values satisfied Section 25(1), merely because the Department had not produced direct evidence disproving those values? M/s Forte Marketing Services, paras 18–21.”

Learned counsel states that the said question has already been answered by the Hon’ble Federal Constitutional Court and the same has been recognized in earlier order including order dated 30.09.2026 in SCRA No. 290 to 294 of 2010 reproduced herein below

“The following question had been pressed for determination common in all references before us.

- Whether on facts and circumstances of the case the Appellate Tribunal erred in law by not considering the legal plane that in the absence of “adjustments”, as envisaged in Section 25(2)(f) of the Act no transaction / declared value can be accepted as “Customs Value” in terms of Section 25(1) of the Act?

Learned counsel places on record recent judgment dated 24.09.2026 passed by the Supreme Court in the case of Forte Marketing Services, Lahore (Civil Petitions Nos. 86-K to 115-K of 2023) and makes specific reference to the last line of paragraph-21 thereof, which reads as follows:

“..... The declared value would first fall for consideration under Section 25(1), and, if the statutory conditions for acceptance of the transaction value are not satisfied, the competent authority would proceed to the other applicable methods in accordance with the statutory scheme.

Learned counsel states that said judgment is squarely binding upon this Bench, therefore, in mutatis mutandis application thereof the question be answered in favor of the applicant department and against the respondent. Order accordingly.

A copy of this decision may also be sent under the seal of this Court and signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(10) of the Customs Act, 1969. Office is instructed to place copy of this order in connected matters.”

Learned counsel seeks that this reference may also be disposed of on the same reasons and on the same terms as aforesaid. Order accordingly.

A copy of this decision may also be sent under the seal of this Court and signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(10) of the Customs Act, 1969.

Judge

Judge

Sajid