

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
C. P. No. D-7024 of 2026

Date	Order with signature of Judge
------	-------------------------------

FRESH CASE.
1. For orders on Misc. No.27967/2026.
2. For orders on Misc. No.27968/2026.
3. For orders on Misc. No.27969/2026.
4. For hearing of main case.

23.10.2026.

Mr. Ghulam Haider Shaikh, Advocate for the Petitioner.

1. Granted.

2-4. Learned counsel for the Petitioner invites attention to the judgment rendered on 12.10.2026 by the learned Customs Appellate Tribunal, Karachi in Customs Appeal No.K-1147/2026, as well as an Order made by the Director General, Customs Valuation, Karachi on 27.08.2026 in Review No.40/2026 dated 27.08.2026, and submits that in terms of those Orders a Valuation Ruling was to be revisited through a fresh exercise of fixing the Customs value of the relevant items to be undertaken in accordance with Section 25A of the Customs Act, 1969 after hearing all Stakeholders. He submits that the Order in review contemplate that such exercise is to be concluded preferably within a period of two weeks. He further submits that the Petitioner has not been heard and that such exercise has also not completed within the envisaged timeframe, with the Petitioner also seeking a Delay and Detention Certificate. As it transpires, this Court has already dismissed a similar Petition bearing C. P. No. D-6810/2026 brought on the strength of the Tribunal Judgment seeking implementation from the standpoint of hearing to be granted to the Stakeholders, observing that any

Order/Ruling would be justiciable before the relevant forum under the statutory hierarchy upon completion of the exercise. The relevant excerpt from the Order dated 19.10.2026 made in C. P. No. D-6810/2026 reads as under:-

“Per the Petitioner, albeit the Respondent No. 3 being legally bound to comply with the judgment and follow the express directions set out therein, the Petitioner apprehends that the Respondents are proceeding towards the finalization and issuance of a fresh Valuation Ruling without providing the Petitioner the opportunity of hearing specifically mandated, with it being averred that any exercise undertaken in disregard of the said direction would be unlawful and without legal justification. Under such circumstances, the Petitioner essentially seeks that directions be issued to the Respondents to act in accordance/ compliance with the directions as set out in the aforesaid judgment,

Having considered that matter, we are of the view that the Petition is misconceived, as this Court is not the relevant forum for implementation of the order/judgments of Tribunal. Even otherwise, if any exercise is being carried out in pursuance of the Judgment of the Tribunal without complying with the procedure prescribed therein, the Petitioner may approach the concerned forum so as to impugn the outcome on that score at the relevant point and time in accordance with law. That being said, the Petition stands dismissed accordingly.”

As to the related matter of a Delay and Detention Certificate, if any Application has been made in that regard which remains unattended, the Petitioner may approach the Federal Tax Ombudsman. The Petition stands dismissed in the aforementioned terms alongwith all pending Miscellaneous Applications.

JUDGE

JUDGE