

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 138 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection.
2. For orders on CMA No.1729/2026.
3. For hearing of main case.
4. For orders on CMA No.1730/2026.

27.10.2026

Mr. Amjad Hayat, advocate for the applicant.

Impugned judgment records as follows:

“07. Heard both sides at length and examined the case record. The matter revolves around the question of whether the Canned Mushroom Whole imported by the Appellant was required to be assessed in terms of Valuation Ruling No. 1884/2024 dated 30.05.2024?

08. In the instant matter the GD was filed on 30.05.2024, whereas the Valuation Ruling was also issued on the same date i.e. on 30.05.2024.

09. In terms of Section 25A(2) of the Customs Act, 1969, the value determined u/s 25A(1) shall be the applicable value for assessment purposes. The said subsection is reproduced below:

"(2) The Customs value determined under sub-section (1) shall be the applicable customs value for assessment of the relevant imported or exported goods."

10. Clearly, on the day the GD was filed, the Valuation Ruling 1884/2024 was issued. There might have been some difference To the point in time when the GD was filed and the VR was issued; however, both occurred on the same date. Therefore, by virtue of the above provisions of law, the Valuation Ruling 1884/2024 applied to the Canned Mushrooms imported by the Appellant.

11. The Counsel for the Appellant has also apprised this Tribunal that the said Ruling was challenged before the Director General Customs Valuation under Section 25D, which was decided by the learned DG vide Order-in-Review in the following terms:-

"In view of the foregoing it ordered as follows:

- (a) The respondent department is directed to re-visit the values of the canned mushrooms, earlier fixed through the impugned Ruling, preferably within a period of one month and notified the values afresh after affording the ample opportunity of hearing to the stakeholders including the present petitioners; and
- (b) The impugned Valuation Ruling shall hold field till issuance of the new Valuation Ruling."

12. A perusal of the above decision reveals that the learned DG had not rescinded the Valuation Ruling 1884/2024; rather the same has been directed to hold the field till issuance of the new Ruling. The new Valuation Ruling bearing No. 1903/2024 was issued on 28.08.2024, till then the Valuation Ruling 1884/2024 remained in the field. There is no reversal order from the Tribunal in the appeal filed by the Appellant against Order-in-Review referred to above. Therefore, the question of non-applicability of Valuation Ruling 1884/2024 does not arise, at least, at this stage, until and unless it is rescinded ab initio by any higher forum.

13. Based on the foregoing deliberations, I hold that the subject Ruling applied to the goods imported by the Appellant. However, I take a lenient view by waiving off the surcharge as the circumstances of the case reflect that both the instances took effect on the same date i.e. on 30.05.2024 (filing of GD and issuance of VR 1884/2024, which most probably would not have been circulated and incorporated in the system at the time of filing GD). Further, the declaration of the Appellant was as per the erstwhile Valuation Ruling 639/2014 dated 21.02.2014, which was presumed to hold the field at the time of filing GD. Therefore, the charges of mis-declaration or deliberate avoidance of the Valuation Ruling remain unsubstantiated.

14. In view of the foregoing, the instant appeal is disposed of and the Impugned Order is modified to the above extent.”

On 08.07.2026, following order was passed:

“08.07.2026

Mr. Amjad Hayat, advocate for the applicant.

Learned counsel seeks time to rephrase the questions of law. Adjourned.”

On 29.09.2026 following order was passed:

“29.09.2026

Mr. Amjad Hayat, advocate for Applicant.

Last opportunity is granted to rephrase the questions of law if so instructed. To come up after three weeks.”

Even today no question of law has been articulated meriting adjudication in reference jurisdiction. The impugned judgment is rested upon appreciation of evidence and law and no case was made out impeaching reasoning and/or to demonstrate that the conclusion could not be rested there upon. No question of law has been articulated before us. Reference application is dismissed.

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(10) of the Customs Act, 1969.

Judge

Judge