

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 438 of 2016
SCRA 439 of 2016
SCRA 440 of 2016
SCRA 441 of 2016

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
------	----------------------------------

- 1. For hearing of main case.
- 2. For hearing of CMA No.3728/2016.

27.10.2026

Mr. Khalid Mahmood Rajpar, advocate for the applicant.

Following question of law had been proposed for determination:

- A. Whether the learned Customs Appellate Tribunal was justified in law in displacing the customs value determined and notified under Section 25-A of the Customs Act, 1969 vide Valuation Ruling No.496/2012 dated 27.11.2012 when a subusting, un rescinded Valuation Ruling was in the field and the only remedy available to an aggrieved importer against such a notified Ruling lay under Section 25-D of the Act before the Director-General, Customs Valuation, and not by way of appeal before the Collector (Appeals)/Appellate Tribunal?

Pursuant to orders of substituted service, service has been effected through publication. The relevant newspaper excerpts etc. are available on record.

Learned counsel states that this is not case of first impression and the said issue has already been decided in favour of the applicant department by virtue of judgment in the case of Collector of Customs, Customs House, Lahore v. M/s Wasim Radio Traders through Proprietor, reported as 2023 SCMR 1716, and Messrs Shamim Ahmad Agencies v. Federation of Pakistan, reported as 2024 PTD 736 (SHC). Learned counsel states that in mutatis mutandis application thereof, the question be answered in favour of the applicant department. Order accordingly.

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. Office is instructed to place copy hereof in the connected files.

Judge

Judge