

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

SCRA 53 of 2016

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection as flag 'A'.
- 2. For hearing of main case.
- 3. For hearing of CMA No.459/2016.

27.08.2026

Mrs. Masooda Siraj, advocate for the applicant.

Pursuant to order dated 13.08.2026, Mr. Tahir Abbas, Director, Customs Valuation, Karachi, is present and has provided valuable assistance, which is appreciated. The impugned order sets aside the Order-in-Review, however, orders that appeal is accepted as prayed. The prayer clause of the memorandum of appeal filed before the Appellate Tribunal is perused and it seeks that declared value be accepted. Learned counsel points out that same is contrary to the law and places reliance on order dated 17.10.2025 in SCRA 930 of 2023 Learned counsel seek that in view of judgment being prima facie contrary to the settled law, it may be just and proper for the impugned judgment be set aside and the matter be remanded back to the Appellate Tribunal for adjudication afresh in accordance with law. 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.

Judge

Judge