ORDER SHEET

THE HIGH COURT OF SINDH KARACHI

C.P. No. D – 7006 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

Hearing.

1. For orders on Office Objections.
2. For hearing of CMA No.28403 of 2026.
3. For hearing of Main Case.

16-11-2026

Ms. Fouzia Rasheed, Advocate for the Petitioner.
Sardar Zafar Hussain, Advocate for the Respondents 2 to 4.
Ms. Mehreen Ebrahim, DAG.

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Learned counsel for the Petitioner has impugned a Notification dated 24-12-2024, whereby certain amendments have been made in the Customs Rules, 2001, specifically the insertion of Rule 101A which contemplates a point scoring mechanism in the following terms:

> *(i) After rule 101, the following new rule 101A shall be inserted, namely: -*
>
> *"101A. Point scoring mechanism in Customs Computerized System.*
>
> *The customs computerized system shall be so devised to introduce a point scoring system for accurate description, classification, valuation, origin, unit of measurement, etc. over a period of time and number of declarations filed thereof by the customs clearing agent."*
>
> *(ii) In Rule 102, after clause (p), the following new clause is added, namely: -*
>
> *notwithstanding above violations, customs (a) computerized system shall be so devised to introduce a point system for violation of misdeclaration and false statement by the licensee which shall entail automatic penalty by way of deduction of points from the aggregate of*
> *50. In case of reduction of aggregate points to zero, the licence shall be blocked and proceedings for revocation or cancellation or restoration in the light of sub-rules (2), (3), (4) and (5) of rule 102 shall be initiated in the customs computerized system".*

Learned counsel for the Petitioner submits that it is apprehended that the point-scoring mechanism would be implemented in a mechanical manner, resulting in the Petitioner being penalized without any opportunity of hearing. She invites attention to the order dated 16-04-2026 made by Division Bench of this Court in C.P. No. D – 984/2025, where the petition was disposed of on the statement of counsel appearing on behalf of the Department.

Learned counsel for the Department reiterates that any party against whom the mechanism is brought to bear in terms of the impugned Rule would accordingly be given a proper opportunity of hearing and an appealable Order would be passed. Under such circumstances, the petition stands disposed of in the light of afore-mentioned order dated 16-04-2026 passed in C.P. No. D – 984/2025, which shall also apply *mutatis mutandis* in this case as well.

JUDGE

JUDGE

SHABAN*